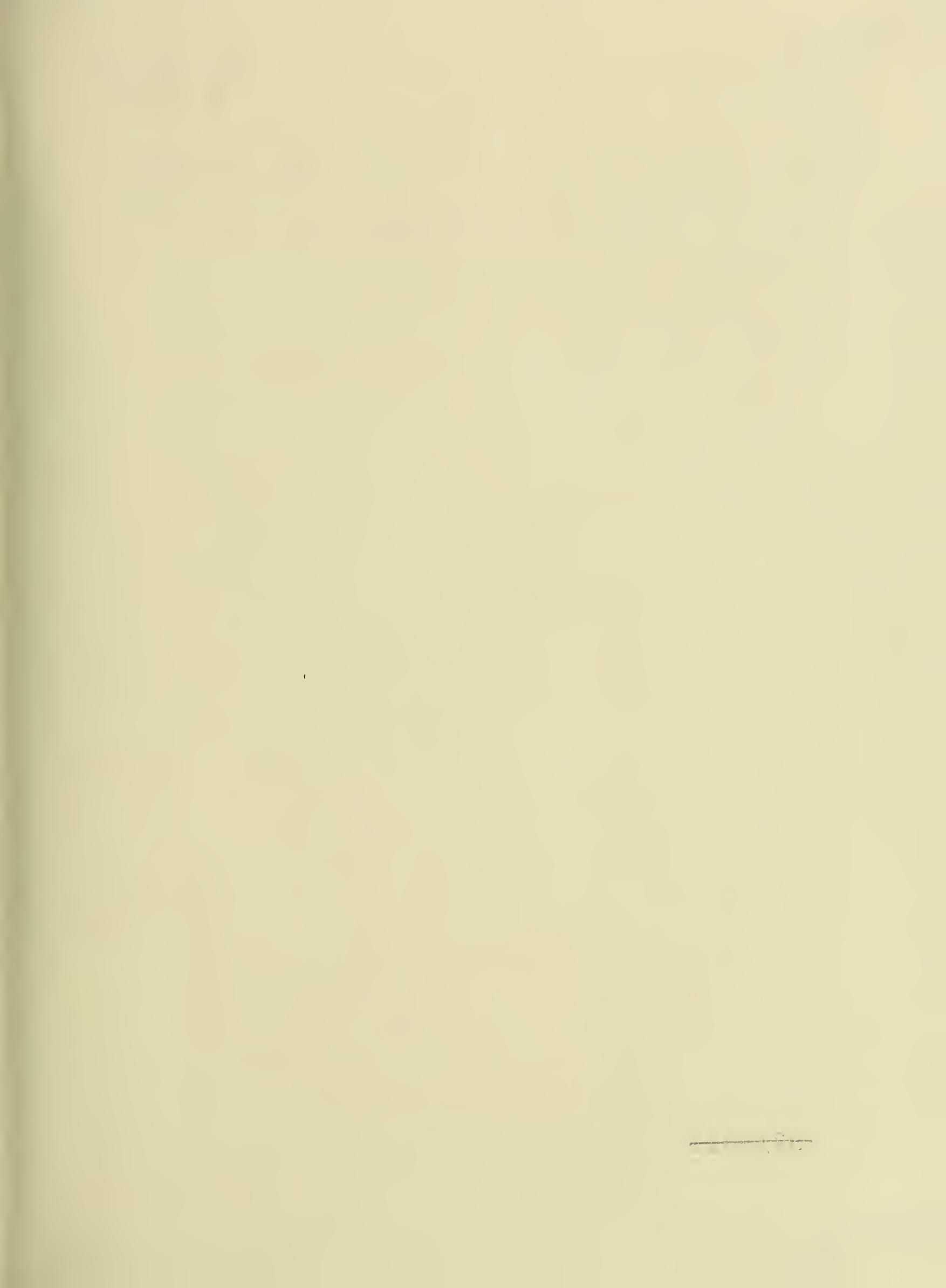


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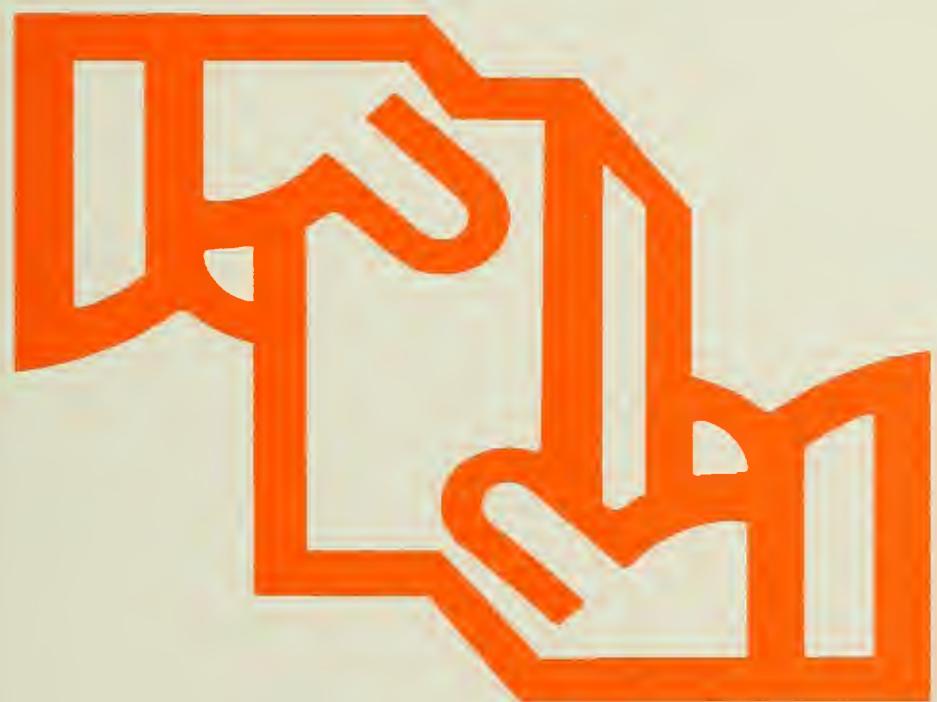
1987 Census of Service Industries

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GEOGRAPHIC AREA SERIES

Nebraska



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If you have any questions concerning the statistics in this report, call (301) 763-7039.

1987

Census of

Service Industries

SC87-A-28

GEOGRAPHIC AREA SERIES

Nebraska

Issued October 1989



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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Transportation
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures*, *Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic

detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics*. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,¹ except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for

large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.

4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
 5. The area within the State outside metropolitan statistical areas.
 6. Each county or county equivalent.³ ⁴
 7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.² ³
- For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

²According to 1980 Census of Population or subsequent special census.

³Those defined as of January 1, 1987.

⁴See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																	
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11	
GEOGRAPHIC AREAS																		
The State	X	X	X	X	X	X	X	X								X	X	
CMSA's and MSA's in the State																		
PMSA's in the State																		
Area of the State not in any CMSA, PMSA, or MSA																		
Counties in the State																		
Places in the State																		
DATA ITEMS																		
Establishments.....	X	X																
Receipts	X																	
Revenue		X																
Expenses																		
Annual payroll	X	X																
First quarter payroll.....	X	X																
Paid employees for pay period including March 12, 1987.....	X	X																
1982 to 1987 comparative statistics																		
Receipts per establishment.....																		
Revenue per establishment.....																		
Expenses per establishment.....																		
Receipts per employee																		
Revenue per employee																		
Expenses per employee.....																		
Annual payroll per employee.....																		
Employees per establishment.....																		
Number of individual proprietorships	X																	
Number of partnerships	X																	
Counties ranked by volume of receipts.....																		
Places ranked by volume of receipts.....																		X

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establish- ments	Receipts/ Revenue (\$1,000)	Payroll (\$1,000)	Number of employ- ees	Selected ratios	Receipts size and employ- ment size of establish- ments and firms	Concen- tration ratios of largest firms	Single units and multiunits	Legal form of organiza- tion	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State.....	X	X	X	X		X				
CMSA, PMSA, MSA	X	X	X	X		X				
County.....	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State.....	X	X								
CMSA, PMSA, MSA	X	X								
County.....	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X	X					
State.....	X	X	X	X	X					
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X	X		X	X	X	X
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X	X					X
State.....	X	X	X	X	X					X
CMSA, PMSA, MSA	X	X	X	X	X					X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X	X					X
State.....	X	X	X	X	X					X
CMSA, PMSA, MSA	X	X	X	X	X					X

CONTENTS

Nebraska

[Page numbers listed here omit the prefix that appears as part of the number of each page]

	Page
Introduction -----	III
Users' Guide for Locating Statistics in This Report by Table Number -----	VII
Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports -----	VIII
Summary of Findings-----	2

FIGURES

1. State Map -----	3
2. Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987 -----	4
3. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982 -----	5

TABLES

1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987 -----	6
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987 -----	10
2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987 -----	11
2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987 -----	14
3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982 -----	15
3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982 -----	18
4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987 -----	19
4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987 -----	21
5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for Places With 2,500 Inhabitants or More: 1987 -----	22
6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987 -----	28
7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987 -----	34
8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987 -----	40
8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987 -----	45
9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987 -----	47
9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987 -----	50
10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987 -----	51
11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987 -----	51

APPENDIXES

A. General Explanation -----	A-1
B. General Questions and Instructions -----	B-1
C. Kind-of-Business Titles and Reporting-Form Numbers -----	C-1
D. Metropolitan Statistical Areas -----	D-1
E. Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987 -----	E-1
F. Geographic Notes -----	F-1
G. Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982 -----	G-1
H. Changes in Service Industries Kind-of-Business Classifications for 1987 -----	H-1

Publication Program ----- Inside back cover

SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Nebraska's 10,148 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$3.5 billion and payroll of \$1.3 billion.

For establishments with payroll, receipts of offices and clinics of medical doctors totaled \$506 million. Other leading service kinds of business in 1987 were legal services with receipts of \$245 million; hotels and motels with \$170 million; and accounting, auditing, and bookkeeping services with \$123 million.

Receipts per establishment averaged \$350 thousand in 1987. Testing laboratories averaged \$2.2 million per establishment; direct mail advertising services, \$1.45 million; help supply services, \$1.40 million; and linen supply services, \$1.36 million.

Receipts per employee averaged \$40 thousand in 1987. Truck rental and leasing services had receipts per employee of \$152 thousand, which contrasts sharply with the \$12 thousand per employee average for detective, guard, and armored car services.

There were 89,254 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Offices and clinics of medical doctors had 6,744

employees; hotels and motels, 6,694 employees; and nursing and personal care facilities, 6,627 employees.

Douglas County accounted for the largest percent of the total service industries receipts among all counties in the State, with 53.1 percent. Omaha had the largest receipts among all places in the State, with 50.0 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Nebraska's 1,679 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$1.6 billion and payroll of \$704 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 37.3, and the percent increase in payroll was 35.4.

Revenue of hospitals totaled \$1.0 billion. Other leading classifications were nursing and personal care facilities with revenue of \$109 million, and residential care facilities with \$87 million.

There were 50,653 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 28,711 employees; nursing and personal care facilities, 6,820 employees; and civic, social, and fraternal associations, 3,903 employees.

Figure 1. State Map

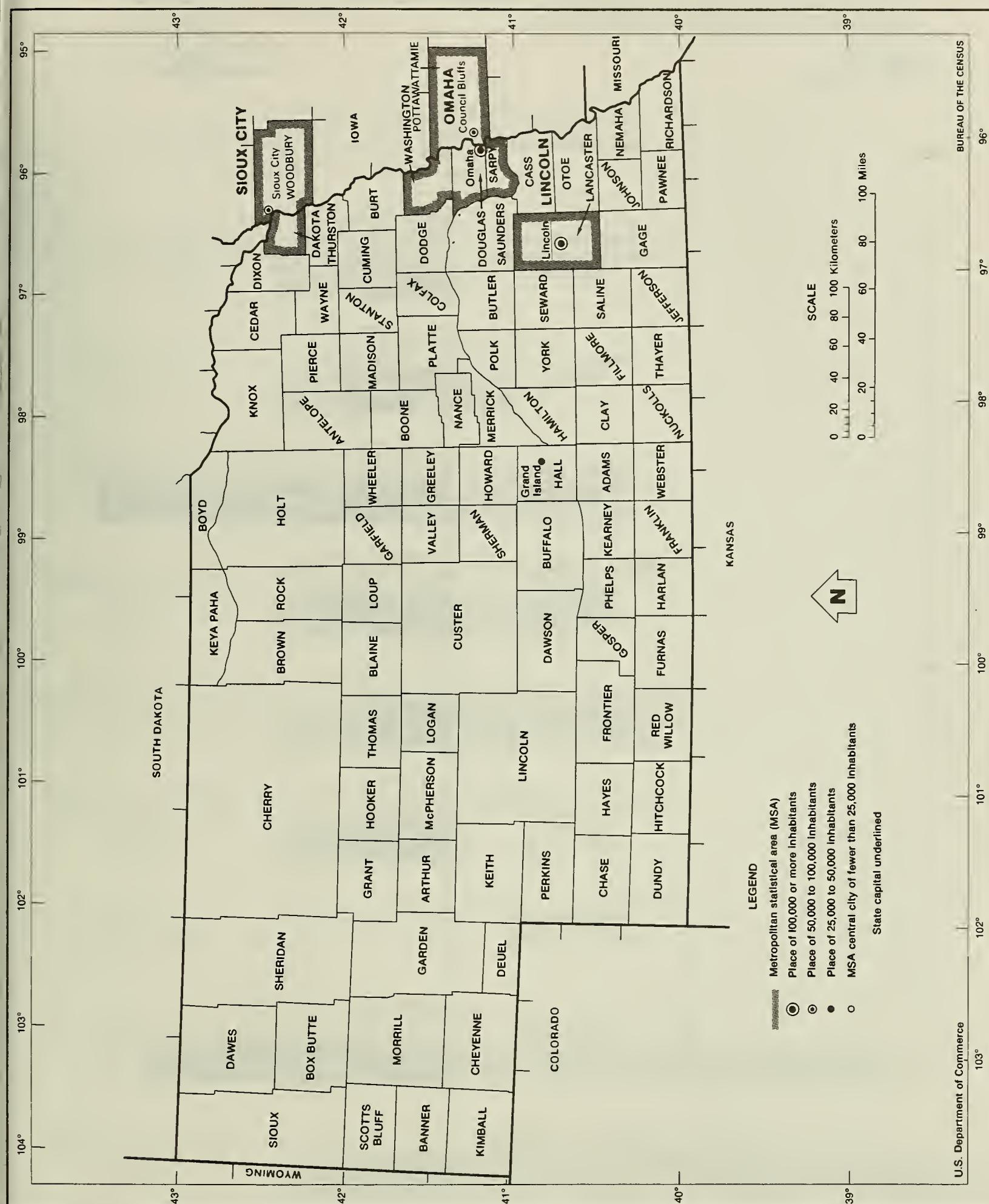
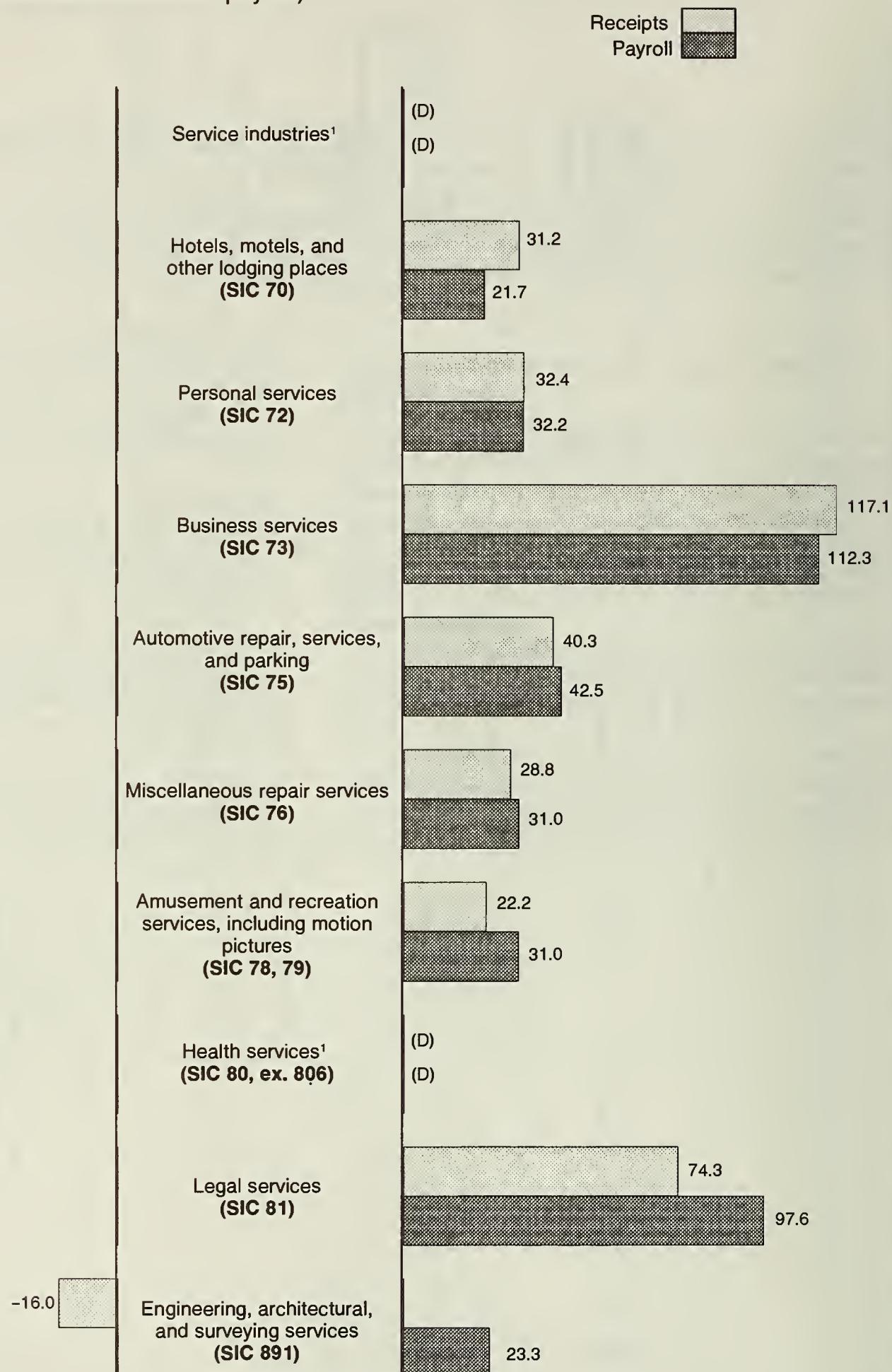


Figure 2. Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987
 (Includes only establishments with payroll)

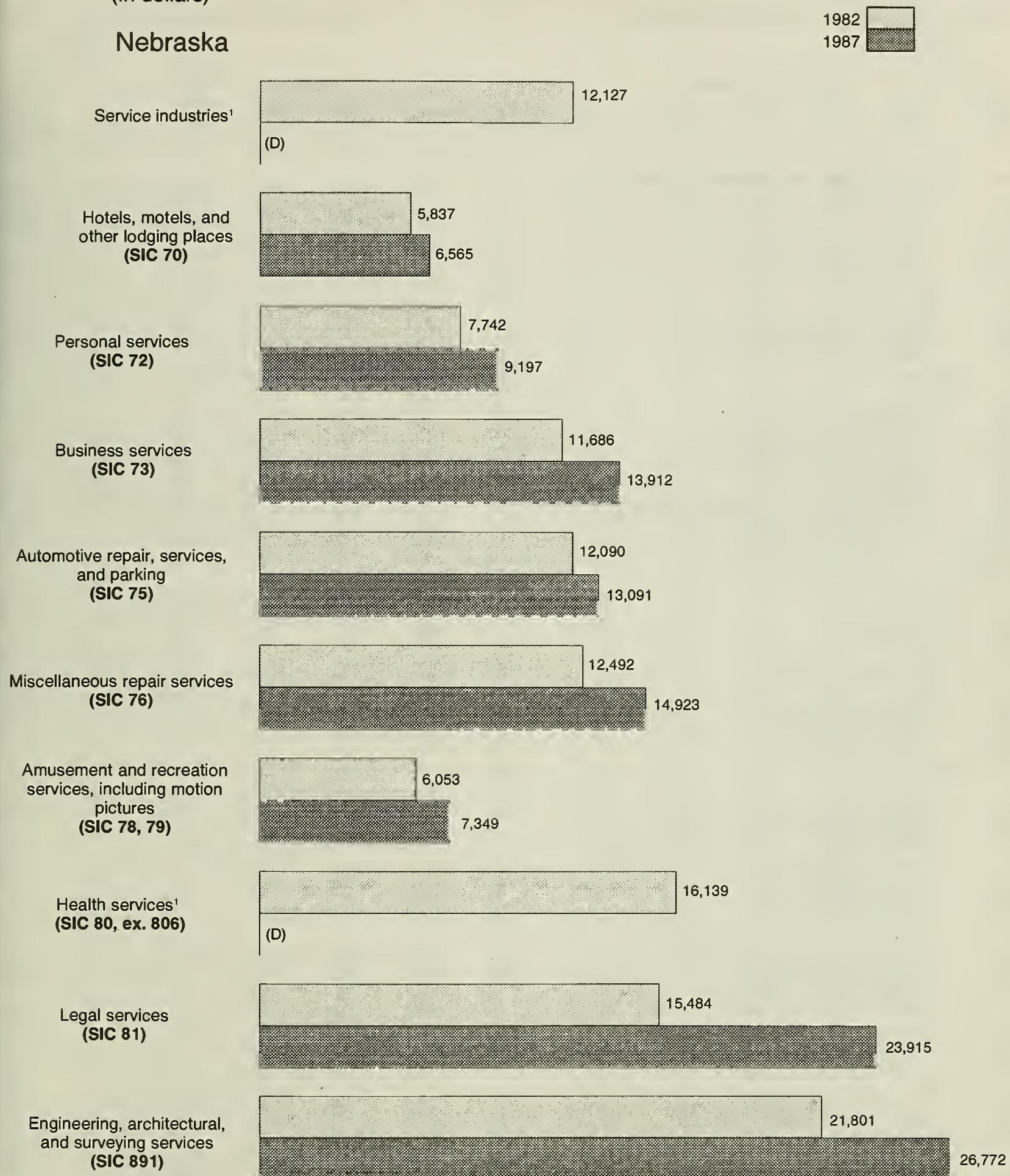
Nebraska



Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982 (In dollars)



Note: Data are based on 1972 Standard Industrial Classification. For meaning of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
	Total	10 148	3 546 972	1 336 922	326 829	89 254	4 275	854
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	373	173 649	44 350	10 006	6 756	152	49
7011	Hotels and motels	347	170 425	43 620	9 888	6 694	142	47
7011 pt.	Hotels	75	76 073	21 117	4 914	3 180	25	14
7011 pt.	Hotels, 25 guestrooms or more	55	74 146	20 810	4 861	3 126	11	10
7011 pt.	Hotels, less than 25 guestrooms	20	1 927	307	53	54	14	4
7011 pt.	Motels, motor hotels, and tourist courts	272	94 352	22 503	4 974	3 514	117	33
7011 pt.	Motels, tourist courts	252	72 060	16 313	3 551	2 663	113	32
7011 pt.	Motor hotels	20	22 292	6 190	1 423	851	4	1
702, 3	Other lodging places	26	3 224	730	118	62	10	2
702	Rooming and boarding houses	8	732	201	49	29	5	1
703	Camps and recreational vehicle parks	18	2 492	529	69	33	5	1
7032	Sporting and recreational camps	9	1 296	392	50	19	2	-
7033	Recreational vehicle parks and campsites	9	1 196	137	19	14	3	1
72	Personal services	1 561	190 999	65 859	15 581	6 990	859	92
721	Laundry, cleaning, and garment services	268	53 545	19 947	4 648	2 046	117	7
7211	Power laundries, family and commercial*	8	1 694	611	159	99	5	1
7213	Linen supply*	11	14 926	5 600	1 250	409	-	-
7215	Coin-operated laundries and drycleaning	54	3 785	894	209	175	34	2
7215 pt.	Coin-operated laundries and drycleaning stores	52	(D)	(D)	(D)	(D)	33	2
7215 pt.	Coin-operated laundry machine routes	2	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	115	19 417	7 668	1 828	884	36	1
7217	Carpet and upholstery cleaning	44	4 319	1 616	325	184	28	2
7218	Industrial launderers*	9	6 376	2 395	603	179	2	-
7212, 9	Other laundry, cleaning, and garment services*	27	3 028	1 163	274	116	12	1
7212	Garment pressing, and agents for laundries and drycleaners	18	802	209	52	38	8	1
7219	Laundry and garment services, n.e.c.*	9	2 226	954	222	78	4	-
7219 pt.	Diaper and other laundry services, n.e.c.*	9	2 226	954	222	78	4	-
7219 pt.	Diaper service*	1	(D)	(D)	(D)	(D)	-	-
7219 pt.	Other laundry services, n.e.c.	8	(D)	(D)	(D)	(D)	4	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	118	14 468	3 004	649	363	64	3
723, 4	Beauty and barber shops	826	61 810	26 531	6 300	3 059	561	68
723	Beauty shops	751	56 009	24 137	5 725	2 812	508	61
724	Barber shops	75	5 801	2 394	575	247	53	7
725	Shoe repair shops and shoeshine parlors	14	966	230	45	25	12	1
726	Funeral service and crematories	188	46 422	11 686	2 713	750	34	-
729	Miscellaneous personal services	147	13 788	4 461	1 226	747	71	13
7291	Tax return preparation services	72	7 580	2 827	876	506	38	9
7299	Miscellaneous personal services, n.e.c.	75	6 208	1 634	350	241	33	4
7299 pt.	Health-related personal services	19	704	183	36	46	9	-
7299 pt.	Other personal services, n.e.c.	56	5 504	1 451	314	195	24	4
73	Business services	1 375	903 526	352 015	84 317	26 519	356	68
731	Advertising	89	35 568	16 616	4 404	726	6	5
7311	Advertising agencies	63	23 734	13 661	3 679	540	3	3
7312	Outdoor advertising services	10	9 254	2 175	539	139	-	2
7313	Radio, television, publishers' advertising representatives	7	1 099	347	90	18	-	-
7319	Advertising, n.e.c.	9	1 481	433	96	29	3	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	67	19 908	6 836	1 822	498	9	3
7322	Adjustment and collection services	55	12 979	5 349	1 366	414	6	3
7323	Credit reporting services	12	6 929	1 487	456	84	3	-
7323 pt.	Mercantile reporting services	1	(D)	(D)	(D)	(D)	-	-
7323 pt.	Consumer credit reporting services	11	(D)	(D)	(D)	(D)	3	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	128	59 702	23 774	5 406	1 875	38	8
7331	Direct mail advertising services	30	43 356	18 377	4 040	1 500	4	2
7334	Photocopying and duplicating services	19	3 177	916	208	77	5	-
7334 pt.	Blueprinting and photocopying services	13	(D)	(D)	(D)	(D)	3	-
7334 pt.	Duplicating services, except printing	6	(D)	(D)	(D)	(D)	2	-
7338	Secretarial and court reporting services	18	1 838	798	218	71	8	2
7335, 6	Commercial photography, art, and graphics	61	11 331	3 683	940	227	21	4
7335	Commercial photography	18	1 206	296	82	29	7	1
7336	Commercial art and graphic design	43	10 125	3 387	858	198	14	3
7336 pt.	Commercial art	22	6 062	2 115	529	121	7	1
7336 pt.	Graphic arts and related design	21	4 063	1 272	329	77	7	2
734	Services to dwellings and other buildings	332	54 309	28 080	6 647	4 690	171	16
7342	Disinfecting and pest control services	52	9 988	4 329	925	248	9	1
7349	Building cleaning and maintenance services, n.e.c.	280	44 321	23 751	5 722	4 442	162	15
7349 pt.	Window cleaning	6	337	176	32	18	5	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	274	43 984	23 575	5 690	4 424	157	15
735	Miscellaneous equipment rental and leasing	124	45 725	11 918	2 452	701	22	13
7352	Medical equipment rental and leasing	22	8 067	2 264	554	155	1	5
7353	Heavy construction equipment rental and leasing	14	12 088	3 209	370	87	5	1
7353 pt.	Leasing and rental of heavy construction equipment without operators	10	(D)	(D)	(D)	(D)	4	1
7353 pt.	Rental of heavy construction equipment with operators	4	(D)	(D)	(D)	(D)	-	-
7359	Equipment rental and leasing, n.e.c.	88	25 570	6 445	1 528	459	16	7
7359 pt.	Equipment rental	67	19 591	5 181	1 240	350	14	4
7359 pt.	Equipment leasing, except finance leasing	21	5 979	1 264	288	109	2	3

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
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73	Business services—Con.							
736	Personnel supply services	110	87 552	60 851	12 650	5 524	14	3
7361	Employment agencies	56	12 136	6 022	1 341	532	12	3
7363	Help supply services	54	75 416	54 829	11 309	4 992	2	-
7363 pt.	Temporary help supply	45	(D)	(D)	(D)	(D)	2	-
7363 pt.	Help supply, except temporary	9	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	183	431 976	145 677	37 698	6 650	14	3
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	87	157 887	50 841	13 760	1 607	3	2
7371	Computer programming services	53	57 852	23 459	6 395	768	1	-
7372	Prepackaged software	14	(D)	(D)	(D)	(D)	1	-
7373	Computer integrated systems design	20	(D)	(D)	(D)	(D)	1	-
7374, 5, 6	Data processing services	58	237 236	82 530	21 489	4 601	5	-
7374, 5	Computer processing, information retrieval	53	(D)	(D)	(D)	(D)	4	1
7374	Computer processing and data preparation and processing services	50	231 800	80 965	21 085	4 527	4	1
7375	Information retrieval services	3	(D)	(D)	(D)	(D)	-	-
7376	Computer facilities management services	5	(D)	(D)	(D)	(D)	1	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	38	36 853	12 306	2 449	442	6	-
7377	Computer rental and leasing	6	8 124	1 581	437	101	-	-
7378	Computer maintenance and repair	20	25 358	9 643	1 783	289	2	-
7379	Computer related services, n.e.c.	12	3 371	1 082	229	52	4	-
738	Miscellaneous business services	342	168 786	58 263	13 238	5 855	82	17
7381, 2	Detective agencies and protective services	64	26 819	13 952	3 351	1 786	11	1
7381	Detective, guard, and armored car services	55	19 128	10 874	2 637	1 577	11	1
7381 pt.	Detective agencies and guard services	50	(D)	(D)	(D)	(D)	11	-
7381 pt.	Armed car services	5	(D)	(D)	(D)	(D)	-	-
7382	Security systems services	9	7 691	3 078	714	209	-	-
7383	News syndicates	3	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	39	(D)	(D)	(D)	(D)	6	-
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs*	29	21 570	5 650	1 381	408	5	2
7384 pt.	One-hour (mini) photofinishing labs*	10	(D)	(D)	(D)	(D)	1	-
7389	Business services, n.e.c.	236	116 850	37 743	8 290	3 603	65	14
7389 pt.	Sign painting shops	13	1 516	553	131	39	6	-
7389 pt.	Interior designing	28	3 975	837	201	84	10	-
7389 pt.	Telephone answering services	16	3 406	1 212	285	158	9	2
7389 pt.	Other business services	179	107 953	35 141	7 673	3 322	40	12
7389 pt.	Water softening services	33	6 470	2 020	477	154	6	4
7389 pt.	Packaging and labeling services	2	(D)	(D)	(D)	(D)	-	-
7389 pt.	Trading stamp services	2	(D)	(D)	(D)	(D)	-	-
7389 pt.	Miscellaneous business services, n.e.c.	142	101 152	33 016	7 172	3 150	34	8
75	Automotive repair, services, and parking	1 188	294 277	66 974	15 790	5 116	610	65
751	Automotive rental and leasing, without drivers	77	66 190	8 320	1 956	580	7	-
7513	Truck rental and leasing, without drivers	30	34 332	3 878	978	226	3	-
7513 pt.	Truck rental, without drivers	8	20 145	1 906	478	123	-	-
7513 pt.	Truck leasing, except finance leasing	22	14 187	1 972	500	103	3	-
7514, 5	Passenger car rental and leasing, without drivers	43	(D)	(D)	(D)	(D)	4	-
7514	Passenger car rental, without drivers	24	19 284	3 237	717	265	3	-
7515	Passenger car leasing, except finance leasing	19	(D)	(D)	(D)	(D)	1	-
7519	Utility trailer and recreational vehicle rental	4	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	35	8 294	1 104	276	152	4	-
752 pt.	Parking lots	26	2 594	434	124	67	3	-
752 pt.	Parking structures	9	5 700	670	152	85	1	-
753	Automotive repair shops	964	197 945	50 962	12 037	3 600	553	57
7532	Top, body, and upholstery repair shops and paint shops	332	69 915	19 228	4 706	1 331	205	15
7532 pt.	Top and body repair shops	316	66 339	18 267	4 492	1 256	201	15
7532 pt.	Paint shops	16	3 576	961	214	75	4	-
7538	General automotive repair shops	457	85 482	20 433	4 682	1 516	285	30
7538 pt.	General automotive repair shops, except diesel	411	60 154	14 238	3 258	1 088	271	26
7538 pt.	Diesel repair shops	46	25 328	6 195	1 424	428	14	4
7533, 4, 6, 7, 9	Other automotive repair shops	175	42 548	11 301	2 649	753	63	12
7533	Automotive exhaust system repair shops	33	8 262	2 198	462	116	7	-
7534	Tire retreading and repair shops	9	5 669	1 028	240	85	1	-
7536	Automotive glass replacement shops	29	7 599	1 947	466	121	9	1
7537	Automotive transmission repair shops	43	11 530	3 211	814	223	16	5
7539	Automotive repair shops, n.e.c.	61	9 488	2 917	667	208	30	-
7539 pt.	Radiator repair	24	2 871	829	185	64	14	3
7539 pt.	Brake, front end, and wheel alignment	25	4 888	1 580	381	109	11	1
7539 pt.	Automotive electrical and fuel system services	5	839	295	68	19	2	-
7539 pt.	Carburetor repair shops	2	(D)	(D)	(D)	(D)	1	-
7539 pt.	Automotive electrical repair shops	3	(D)	(D)	(D)	(D)	1	1
7539 pt.	Other automotive repair shops, n.e.c.	7	890	213	33	16	3	-
754	Automotive services, except repair	112	21 848	6 588	1 521	784	46	8
7542	Carwashes	74	11 627	3 544	846	543	40	6
7549	Automotive services, except repair and carwashes	38	10 221	3 044	675	241	6	2
7549 pt.	Lube shops	10	2 993	959	184	53	-	2
7549 pt.	Other automotive services, n.e.c.	28	7 228	2 085	491	188	6	-

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							Individual proprietor- ships (number)	Partners- ships (number)
76	Miscellaneous repair services -----	545	104 332	29 831	6 934	1 999	271	22
762	Electrical repair shops -----	162	34 212	10 343	2 622	689	66	4
7622	Radio and television repair shops -----	63	11 013	3 395	992	253	28	-
7623, 9	Other electrical and electronic repair shops -----	99	23 199	6 948	1 630	436	38	4
7623	Refrigeration and air-conditioning service and repair shops -----	22	5 754	1 797	418	100	7	1
7629	Electrical and electronic repair shops, n.e.c. -----	77	17 445	5 151	1 212	336	31	3
763	Watch, clock, and jewelry repair -----	13	1 356	359	83	41	7	-
764	Reupholstery and furniture repair -----	42	3 624	1 216	274	120	27	2
769	Miscellaneous repair shops and related services -----	328	65 140	17 913	3 955	1 149	171	16
7692	Welding repair -----	87	10 033	2 617	541	209	65	5
7694	Armature rewinding shops -----	25	7 981	2 369	469	124	7	-
7699	Repair shops and related services, n.e.c. -----	216	47 126	12 927	2 945	816	99	11
7699 pt.	Farm machinery and equipment repair shops -----	36	5 383	1 050	221	74	21	4
7699 pt.	Lawnmower and other small engine repair -----	19	1 921	410	77	37	13	-
7699 pt.	Sewer and septic tank cleaning services -----	11	2 273	859	203	50	7	-
7699 pt.	Other repair and related services, n.e.c. -----	150	37 549	10 608	2 444	655	58	7
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	686	163 553	41 030	8 886	5 726	225	62
781, 2	Motion picture production, distribution, and services -----	19	10 298	2 059	426	110	1	2
7812 pt.	Motion picture production, except for television -----	5	(D)	(D)	(D)	(D)	-	2
7812 pt.	Motion picture and tape production for television -----	5	1 743	493	81	18	-	-
7819	Services allied to motion picture production -----	5	1 752	551	105	32	1	-
7822 pt.	Motion picture film exchanges -----	3	(D)	(D)	(D)	(D)	-	-
7822 pt.	Film and tape distribution for television -----	-	-	-	-	-	-	-
7829	Services allied to motion picture distribution -----	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters -----	79	21 291	2 942	674	600	23	1
7832	Motion picture theaters, except drive-in -----	65	20 182	2 784	659	578	17	1
7833	Drive-in motion picture theaters -----	14	1 109	158	15	22	6	-
784	Video tape rental -----	69	12 057	3 213	777	385	23	8
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	38	5 849	2 162	458	311	18	5
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	16	4 052	1 511	333	188	6	3
7922 pt.	Producers of live theatrical productions -----	4	(D)	(D)	(D)	(D)	1	1
7922 pt.	Producers of radio and television shows, except tape -----	1	(D)	(D)	(D)	(D)	-	-
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	6	579	187	49	15	4	-
7922 pt.	Other theatrical services -----	5	2 312	964	260	157	1	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	22	1 797	651	125	123	12	2
7929 pt.	Dance groups and artists -----	2	(D)	(D)	(D)	(D)	1	-
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	1	(D)	(D)	(D)	(D)	1	-
7929 pt.	Other music and entertainment presentations -----	19	1 758	633	121	110	10	2
7929 pt.	Other music groups and artists -----	15	1 392	520	100	100	9	2
7929 pt.	Other entertainers and entertainment groups -----	4	366	113	21	10	1	-
793	Bowling centers -----	112	29 258	8 195	2 195	1 411	45	8
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	369	84 800	22 459	4 356	2 909	115	38
794	Commercial sports -----	31	35 169	8 032	1 341	749	12	1
7941	Professional sports clubs and promoters -----	2	(D)	(D)	(D)	(D)	-	-
7941 pt.	Baseball clubs -----	1	(D)	(D)	(D)	(D)	-	-
7941 pt.	Football clubs -----	-	-	-	-	-	-	-
7941 pt.	Other professional sports clubs -----	-	-	-	-	-	-	-
7941 pt.	Managers and promoters -----	1	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation -----	29	(D)	(D)	(D)	(D)	12	1
7948 pt.	Auto racetrack operation -----	7	(D)	(D)	(D)	(D)	1	1
7948 pt.	Horse racetrack operation -----	5	26 922	5 488	816	476	-	-
7948 pt.	Dog racetrack operation -----	-	-	-	-	-	-	-
7948 pt.	Racing stables and racing, n.e.c. -----	17	6 224	2 303	452	206	11	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	338	49 631	14 427	3 015	2 160	103	37
791	Dance studios, schools, and halls -----	34	(D)	(D)	(D)	(D)	17	1
7991	Physical fitness facilities -----	95	10 226	3 428	820	708	33	16
7991 pt.	Physical fitness centers, except gyms and athletic clubs -----	86	7 754	2 453	554	529	33	16
7991 pt.	Membership gyms and athletic clubs -----	5	1 027	272	66	56	-	-
7991 pt.	Nonmembership gyms and athletic clubs -----	4	1 445	703	200	123	-	-
7992	Public golf courses -----	16	3 835	970	174	108	9	2
7993	Coin-operated amusement devices -----	43	6 954	1 688	375	163	8	4
7996	Amusement parks -----	3	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs -----	52	10 740	3 261	573	388	9	8
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	95	11 207	3 117	688	520	27	6
7999 pt.	Concession operators of amusement devices and rides -----	6	(D)	(D)	(D)	(D)	3	-
7999 pt.	Carnivals, circuses, and fairs -----	3	(D)	(D)	(D)	(D)	1	-
7999 pt.	Carnivals and circuses -----	1	(D)	(D)	(D)	(D)	1	-
7999 pt.	Fairs -----	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments -----	5	1 317	329	66	75	1	1

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							Individual proprietorships (number)	Partners- ships (number)
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.							
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums—Con.							
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums—Con.							
7999, 84	Amusement and recreation services, including museums, n.e.c.—Con.							
7999 pt., 84 34	Other recreation and amusements, including museums	81	9 014	2 651	590	414	22	5
3412	Museums, art galleries, and botanical and zoological gardens	-	-	-	-	-	-	-
8422	Museums and art galleries	-	-	-	-	-	-	-
7999 pt.	Arboreta and botanical or zoological gardens	-	-	-	-	-	-	-
7999 pt.	Roller skating rinks	21	2 747	838	229	206	4	1
7999 pt.	Ice skating rinks	-	-	-	-	-	-	-
7999 pt.	Other amusement and recreation services, n.e.c.	60	6 267	1 813	361	208	18	4
80	Health services	2 202	984 549	441 726	113 178	21 717	958	121
801	Offices and clinics of doctors of medicine	909	505 630	258 891	67 511	6 744	286	89
801 pt.	Offices of doctors of medicine	894	488 951	249 943	65 302	6 288	284	89
801 pt.	Clinics of doctors of medicine	15	16 679	8 948	2 209	456	2	-
802	Offices and clinics of dentists	716	125 654	41 786	10 462	3 038	457	24
802 pt.	Offices of dentists	714	(D)	(D)	(D)	(D)	456	24
802 pt.	Clinics of dentists	2	(D)	(D)	(D)	(D)	1	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	320	(D)	(D)	(D)	(D)	183	13
8041	Offices and clinics of chiropractors	120	15 992	4 093	901	316	94	1
8042	Offices and clinics of optometrists	113	24 698	6 972	1 600	466	59	10
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	87	(D)	(D)	(D)	(D)	30	2
8043	Offices and clinics of podiatrists	37	(D)	(D)	(D)	(D)	16	1
8049	Offices and clinics of health practitioners, n.e.c.	50	(D)	(D)	(D)	(D)	14	1
805	Nursing and personal care facilities	104	110 987	54 173	12 880	6 627	5	5
8051	Skilled nursing care facilities	79	93 795	45 311	10 895	5 620	2	5
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	25	17 192	8 862	1 985	1 007	3	-
8052	Intermediate care facilities	19	12 858	6 660	1 634	818	1	-
8059	Nursing and personal care facilities, n.e.c.	6	4 334	2 202	351	189	2	-
806	Hospitals	4	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	2	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	148	75 239	30 498	7 991	2 055	26	10
807	Medical and dental laboratories	83	45 840	19 796	5 273	1 024	14	7
8071	Medical laboratories	41	35 756	15 141	4 093	749	3	-
8072	Dental laboratories	42	10 084	4 655	1 180	275	11	5
808	Home health care services	21	10 648	3 980	1 196	656	3	2
809	Miscellaneous health and allied services, n.e.c.	44	18 751	6 722	1 522	375	9	1
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	22	10 964	4 801	1 120	258	7	-
8099	Health and allied services, n.e.c.	22	7 787	1 921	402	117	2	1
81	Legal services	807	245 000	87 602	21 386	3 663	364	245
823, 4, 9	Selected educational services	36	10 451	3 911	807	263	7	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	17	7 653	2 982	649	172	1	-
8243	Data processing schools	1	(D)	(D)	(D)	(D)	-	-
8244	Business and secretarial schools	5	(D)	(D)	(D)	(D)	-	-
8249	Vocational schools, n.e.c.	11	4 906	1 820	379	96	-	1
8249 pt.	Correspondence schools	2	(D)	(D)	(D)	(D)	-	1
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	9	(D)	(D)	(D)	(D)	-	-
829	Schools and educational services, n.e.c.	19	2 798	929	158	91	7	-
83	Social services	278	25 414	11 262	2 532	1 508	150	9
835	Child day care services	200	12 681	5 494	1 249	968	121	8
832, 3, 6, 9	Other social services	78	12 733	5 768	1 283	540	29	1
832	Individual and family social services	31	2 170	1 025	233	109	13	-
833	Job training and vocational rehabilitation services	11	3 681	1 926	402	104	2	-
836	Residential care	28	5 306	2 010	448	279	12	1
839	Social services, n.e.c.	8	1 576	807	200	48	2	-
87 ex.	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 014	444 557	189 623	46 903	8 858	315	118
8733	Engineering, architectural, and surveying services	270	152 100	72 551	17 827	2 710	57	17
8711	Engineering services	158	98 776	46 610	10 772	1 714	24	7
8712	Architectural services	82	50 641	24 800	6 829	899	18	6
8713	Surveying services	30	2 683	1 141	226	97	15	4
872	Accounting, auditing, and bookkeeping services	440	123 174	48 732	12 500	2 613	207	82
873 ex.	Research, development, and testing services (except noncommercial research organizations)	47	67 137	21 936	4 850	1 389	5	3
8733	Commercial physical and biological research	14	(D)	(D)	(D)	(D)	2	-
8731	Commercial physical research	10	(D)	(D)	(D)	(D)	2	-
8731 pt.	Commercial medical and biological research	4	1 454	383	70	19	-	-
8732	Commercial economic, sociological, and educational research	24	(D)	(D)	(D)	(D)	3	3
8734	Testing laboratories	9	19 730	6 200	1 482	340	-	-

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)—Con.							
874	Management and public relations services	257	102 146	46 404	11 726	2 146	46	14
8741	Management services	78	43 477	21 069	5 520	781	17	3
8742	Management consulting services	119	46 623	19 722	4 928	1 073	17	9
8743	Public relations services	16	(D)	(D)	(D)	(D)	4	—
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	—	—
8748	Business consulting services, n.e.c.	43	7 312	3 163	759	170	8	2
89	Services, n.e.c.	83	6 665	2 739	509	139	8	4
8999 pt.	Scientific and related consulting services	13	3 941	1 951	350	61	2	—
8999 pt.	Other services, n.e.c.	70	2 724	788	159	78	6	4

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	1 679	1 582 556	703 899	166 717	50 653
7032, 704	Camps and membership lodging	56	6 034	1 110	306	181
7032	Sporting and recreational camps	5	397	130	18	9
704	Organization hotels and lodging houses, on membership basis	51	5 637	980	288	172
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	133	48 976	17 384	3 441	1 646
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13	6 356	2 067	561	181
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	8	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	81	26 839	10 352	1 891	1 088
7991 pt. 7997	Membership gymnasiums and athletic clubs	3	403	169	44	26
7997	Membership sports and recreation clubs	78	26 436	10 183	1 847	1 062
7999 pt.	Fairs	10	6 804	1 309	146	57
84	Museums, art galleries, and botanical and zoological gardens	29	8 977	3 656	843	320
8412	Museums and art galleries	24	5 125	2 048	508	171
8412 pt.	Commercial museums and art galleries	—	—	—	—	—
8412 pt.	Noncommercial museums and art galleries	24	5 125	2 048	508	171
8422	Arboreta and botanical or zoological gardens	5	3 852	1 608	335	149
8422 pt.	Commercial arboreta and botanical or zoological gardens	4	(D)	(D)	(D)	(D)
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	230	1 178 794	557 351	132 652	36 308
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	16	15 630	5 144	1 358	296
8011 pt. 8021 pt.	Clinics of doctors of medicine	16	15 630	5 144	1 358	296
8021 pt.	Clinics of dentists	—	—	—	—	—
805 8051 8052, 9	Nursing and personal care facilities	80	109 027	60 644	14 738	6 820
8051	Skilled nursing care facilities	47	71 741	39 798	9 752	4 584
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	33	37 286	20 846	4 986	2 236
8052	Intermediate care facilities	32	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
806	Hospitals	104	1 041 851	485 429	115 015	28 711
8062	General medical and surgical hospitals	96	948 821	431 742	101 261	25 607
8063	Psychiatric hospitals	4	33 654	26 754	6 848	1 360
8069	Specialty hospitals, except psychiatric	4	59 376	26 933	6 906	1 744
808, 9	Other health services	30	12 286	6 134	1 541	481
808	Home health care services	7	(D)	(D)	(D)	(D)
809	Miscellaneous health and allied services, n.e.c.	23	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	21	7 939	3 956	993	277
8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	7	2 508	1 143	278	65

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	Selected educational services	25	2 667	1 294	315	160
823	Libraries	4	256	101	25	13
824	Vocational schools	7	670	318	81	34
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	7	670	318	81	34
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	7	670	318	81	34
829	Schools and educational services, n.e.c.	14	1 741	875	209	113
83	Social services	495	218 777	82 764	19 456	7 224
835	Child day care services	77	10 236	5 054	1 272	781
832, 3, 6, 9	Other social services	418	208 541	77 710	18 184	6 443
832	Individual and family social services	222	60 571	21 381	5 094	1 917
833	Job training and vocational rehabilitation services	18	7 306	4 846	1 137	831
836	Residential care	65	86 982	38 109	8 722	2 691
839	Social services, n.e.c.	113	53 682	13 374	3 231	1 004
861, 2, 4, 9	Selected membership organizations	714	118 281	39 542	9 488	4 993
861	Business associations	135	23 920	7 941	1 913	490
864	Civic, social, and fraternal associations	422	68 307	22 966	5 567	3 903
862, 9	Other membership organizations	157	26 054	8 635	2 008	600
862	Professional membership organizations	39	10 616	3 468	824	173
869	Membership organizations, n.e.c.	118	15 438	5 167	1 184	427
873, 4 ex.	Research, testing, and consulting services, except facilities support management services	19	6 519	3 311	781	76
8744	Research, development, and testing services	17	(D)	(D)	(D)	(D)
8731	Commercial physical and biological research	1	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	3	(D)	(D)	(D)	(D)
8733	Noncommercial research organizations	12	1 900	446	116	30
8734	Testing laboratories	1	(D)	(D)	(D)	(D)
874 ex.	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)
8744	Management services	1	(D)	(D)	(D)	(D)
8741	Management consulting services	-	-	-	-	-
8742	Public relations services	1	(D)	(D)	(D)	(D)
8743	Business consulting services, n.e.c.	-	-	-	-	-

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	349 524	39 740	14 979	9
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	465 547	25 703	6 565	18
7011	Hotels and motels	491 138	25 459	6 516	19
7011 pt.	Hotels	1 014 307	23 922	6 641	42
7011 pt.	Hotels, 25 guestrooms or more	1 348 109	23 719	6 657	57
7011 pt.	Hotels, less than 25 guestrooms	96 350	35 685	5 685	3
7011 pt.	Motels, motor hotels, and tourist courts	346 882	26 850	6 404	13
7011 pt.	Motels, tourist courts	285 952	27 060	6 126	11
7011 pt.	Motor hotels	1 114 600	26 195	7 274	43
702, 3	Other lodging places	124 000	52 000	11 774	2
702	Rooming and boarding houses	91 500	25 241	6 931	4
703	Camps and recreational vehicle parks	138 444	75 515	16 030	2
72	Personal services	122 357	27 325	9 422	4
721	Laundry, cleaning, and garment services	199 795	26 171	9 749	8
7211	Power laundries, family and commercial*	211 750	17 111	6 172	12
7213	Linen supply*	1 356 909	36 494	13 692	37
7215	Coin-operated laundries and drycleaning	70 093	21 629	5 109	3
7216	Drycleaning plants, except rug cleaning*	168 843	21 965	8 674	8
7217	Carpet and upholstery cleaning	98 159	23 473	8 783	4
7218	Industrial launderers*	708 444	35 620	13 380	20
7212, 9	Other laundry, cleaning, and garment services*	112 148	26 103	10 026	4
7212	Garment pressing, and agents for laundries and drycleaners	44 556	21 105	5 500	2
7219	Laundry and garment services, n.e.c.*	247 333	28 538	12 231	9
7219 pt.	Diaper and other laundry services, n.e.c.*	247 333	28 538	12 231	9
7219 pt.	Seamstresses and dressmaking services	-	-	-	-
722	Photographic studios, portrait	122 610	39 857	8 275	3
723, 4	Beauty and barber shops	74 831	20 206	8 673	4
723	Beauty shops	74 579	19 918	8 584	4
724	Barber shops	77 347	23 486	9 692	3
725	Shoe repair shops and shoeshine parlors	69 000	38 640	9 200	2
726	Funeral service and crematories	246 926	61 896	15 581	4

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
72	Personal services—Con.				
729	Miscellaneous personal services	93 796	18 458	5 972	5
7291	Tax return preparation services	105 278	14 980	5 587	7
7299	Miscellaneous personal services, n.e.c.	82 773	25 759	6 780	3
73	Business services	657 110	34 071	13 274	19
731	Advertising	399 640	48 992	22 887	8
7311	Advertising agencies	376 730	43 952	25 298	9
7312	Outdoor advertising services	925 400	66 576	15 647	14
7313	Radio, television, publishers' advertising representatives	157 000	61 056	19 278	3
7319	Advertising, n.e.c.	164 556	51 069	14 931	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	297 134	39 976	13 727	7
7322	Adjustment and collection services	235 982	31 350	12 920	8
7323	Credit reporting services	577 417	82 488	17 702	7
733	Mailing, reproduction, commercial art and photography, and stenographic services	466 422	31 841	12 679	15
7331	Direct mail advertising services	1 445 200	28 904	12 251	50
7334	Photocopying and duplicating services	167 211	41 260	11 896	4
7334 pt.	Blueprinting and photocopying services	(D)	(D)	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)	(D)	(D)
7338	Secretarial and court reporting services	102 111	25 887	11 239	4
7335, 6	Commercial photography, art, and graphics	185 754	49 916	16 225	4
7335	Commercial photography	67 000	41 586	10 207	2
7336	Commercial art and graphic design	235 465	51 136	17 106	5
734	Services to dwellings and other buildings	163 581	11 580	5 987	14
7342	Disinfecting and pest control services	192 077	40 274	17 456	5
7349	Building cleaning and maintenance services, n.e.c.	158 289	9 978	5 347	16
7349 pt.	Window cleaning	56 167	18 722	9 778	3
7349 pt.	Other building cleaning and maintenance services, n.e.c.	160 526	9 942	5 329	16
735	Miscellaneous equipment rental and leasing	368 750	65 228	17 001	6
7352	Medical equipment rental and leasing	366 682	52 045	14 606	7
7353	Heavy construction equipment rental and leasing	863 429	138 943	36 885	6
7359	Equipment rental and leasing, n.e.c.	290 568	55 708	14 041	5
736	Personnel supply services	795 927	15 849	11 016	50
7361	Employment agencies	216 714	22 812	11 320	10
7363	Help supply services	1 396 593	15 107	10 983	92
737	Computer programming, data processing, and other computer related services	2 360 525	64 959	21 906	36
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	1 814 793	98 250	31 637	18
7371	Computer programming services	1 091 547	75 328	30 546	14
7372	Prepackaged software	(D)	(D)	(D)	(D)
7373	Computer integrated systems design	(D)	(D)	(D)	(D)
7374, 5, 6	Data processing services	4 090 276	51 562	17 937	79
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	969 816	83 378	27 842	12
7377	Computer rental and leasing	1 354 000	80 436	15 653	17
7378	Computer maintenance and repair	1 267 900	87 744	33 367	14
7379	Computer related services, n.e.c.	280 917	64 827	20 808	4
738	Miscellaneous business services	493 526	28 828	9 951	17
7381, 2	Detective agencies and protective services	419 047	15 016	7 812	28
7381	Detective, guard, and armored car services	347 782	12 129	6 895	29
7382	Security systems services	854 556	36 799	14 727	23
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories*	(D)	(D)	(D)	(D)
7389	Business services, n.e.c.	495 127	32 431	10 475	15
7389 pt.	Sign painting shops	116 615	38 872	14 179	3
7389 pt.	Interior designing	141 964	47 321	9 964	3
7389 pt.	Telephone answering services	212 875	21 557	7 671	10
7389 pt.	Other business services	603 089	32 496	10 578	19
75	Automotive repair, services, and parking	247 708	57 521	13 091	4
751	Automotive rental and leasing, without drivers	859 610	114 121	14 345	8
7513	Truck rental and leasing, without drivers	1 144 400	151 912	17 159	8
7514, 5	Passenger car rental and leasing, without drivers	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental	(D)	(D)	(D)	(D)
752	Automobile parking	236 971	54 566	7 263	4
752 pt.	Parking lots	99 769	38 716	6 478	3
752 pt.	Parking structures	633 333	67 059	7 882	9
753	Automotive repair shops	205 337	54 985	14 156	4
7532	Top, body, and upholstery repair shops and paint shops	210 587	52 528	14 446	4
7532 pt.	Top and body repair shops	209 934	52 818	14 544	4
7532 pt.	Paint shops	223 500	47 680	12 813	5
7538	General automotive repair shops	187 050	56 387	13 478	3
7538 pt.	General automotive repair shops, except diesel	146 360	55 289	13 086	3
7538 pt.	Diesel repair shops	550 609	59 178	14 474	9

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
75	Automotive repair, services, and parking—Con.				
753	Automotive repair shops—Con.				
7533, 4, 6, 7, 9	Other automotive repair shops	243 131	56 505	15 008	4
7533	Automotive exhaust system repair shops	250 364	71 224	18 948	4
7534	Tire retreading and repair shops	629 889	66 694	12 094	9
7536	Automotive glass replacement shops	262 034	62 802	16 091	4
7537	Automotive transmission repair shops	268 140	51 704	14 399	5
7539	Automotive repair shops, n.e.c.	155 541	45 615	14 024	3
7539 pt.	Radiator repair	119 625	44 859	12 953	3
7539 pt.	Brake, front end, and wheel alignment	195 520	44 844	14 495	4
7539 pt.	Automotive electrical and fuel system services	167 800	44 158	15 526	4
7539 pt.	Other automotive repair shops, n.e.c.	127 143	55 625	13 313	2
754	Automotive services, except repair	195 071	27 867	8 403	7
7542	Carwashes	157 122	21 413	6 527	7
7549	Automotive services, except repair and carwashes	268 974	42 411	12 631	6
76	Miscellaneous repair services	191 435	52 192	14 923	4
762	Electrical repair shops	211 185	49 655	15 012	4
7622	Radio and television repair shops	174 810	43 530	13 419	4
7623, 9	Other electrical and electronic repair shops	234 333	53 209	15 936	4
7623	Refrigeration and air-conditioning service and repair shops	261 545	57 540	17 970	5
7629	Electrical and electronic repair shops, n.e.c.	226 558	51 920	15 330	4
763	Watch, clock, and jewelry repair	104 308	33 073	8 756	3
764	Reupholstery and furniture repair	86 286	30 200	10 133	3
769	Miscellaneous repair shops and related services	198 598	56 693	15 590	4
7692	Welding repair	115 322	48 005	12 522	2
7694	Armature rewinding shops	319 240	64 363	19 105	5
7699	Repair shops and related services, n.e.c.	218 176	57 752	15 842	4
78, 79, 84	Amusement and recreation services, including motion pictures and museums	238 415	28 563	7 166	8
781, 2	Motion picture production, distribution, and services	542 000	93 618	18 718	6
783	Motion picture theaters	269 506	35 485	4 903	8
7832	Motion picture theaters, except drive-in	310 492	34 917	4 817	9
7833	Drive-in motion picture theaters	79 214	50 409	7 182	2
784	Video tape rental	174 739	31 317	8 345	6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	153 921	18 807	6 952	8
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	253 250	21 553	8 037	12
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	81 682	14 610	5 293	6
793	Bowling centers	261 232	20 736	5 808	13
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	229 810	29 151	7 721	8
794	Commercial sports	1 134 484	46 955	10 724	24
7941	Professional sports clubs and promoters	(D)	(D)	(D)	(D)
7948	Racing, including track operation	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	146 837	22 977	6 679	6
791	Dance studios, schools, and halls	(D)	(D)	(D)	(D)
7991	Physical fitness facilities	107 642	14 444	4 842	7
7992	Public golf courses	239 688	35 509	8 981	7
7993	Coin-operated amusement devices	161 721	42 663	10 356	4
7996	Amusement parks	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	206 538	27 680	8 405	7
7999, 84	Amusement and recreation services, including museums, n.e.c.	117 968	21 552	5 994	5
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt.	Billiard and pool establishments	263 400	17 560	4 387	15
7999 pt., 84	Other recreation and amusements, including museums	111 284	21 773	6 403	5
80	Health services	447 116	45 335	20 340	10
801	Offices and clinics of doctors of medicine	556 249	74 975	38 388	7
801 pt.	Offices of doctors of medicine	546 925	77 759	39 749	7
801 pt.	Clinics of doctors of medicine	1 111 933	36 577	19 623	30
802	Offices and clinics of dentists	175 494	41 361	13 754	4
802 pt.	Offices of dentists	(D)	(D)	(D)	(D)
802 pt.	Clinics of dentists	(D)	(D)	(D)	(D)
803	Offices and clinics of doctors of osteopathy	(D)	(D)	(D)	(D)
804	Offices and clinics of other health practitioners	(D)	(D)	(D)	(D)
8041	Offices and clinics of chiropractors	133 267	50 608	12 953	3
8042	Offices and clinics of optometrists	218 566	53 000	14 961	4
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	(D)	(D)	(D)	(D)
8043	Offices and clinics of podiatrists	(D)	(D)	(D)	(D)
8049	Offices and clinics of health practitioners, n.e.c.	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	1 067 183	16 748	8 175	64
8051	Skilled nursing care facilities	1 187 278	16 690	8 062	71
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	687 680	17 072	8 800	40
8052	Intermediate care facilities	676 737	15 719	8 142	43
8059	Nursing and personal care facilities, n.e.c.	722 333	22 931	11 651	32
806	Hospitals	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
80	Health services—Con.				
807, 8, 9	Other health services	508 372	36 613	14 841	14
807	Medical and dental laboratories	552 289	44 766	19 332	12
8071	Medical laboratories	872 098	47 738	20 215	18
8072	Dental laboratories	240 095	36 669	16 927	7
808	Home health care services	507 048	16 232	6 067	31
809	Miscellaneous health and allied services, n.e.c.	426 159	50 003	17 925	9
8092	Kidney dialysis centers	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	498 364	42 496	18 609	12
8099	Health and allied services, n.e.c.	353 955	66 556	16 419	5
81	Legal services	303 594	66 885	23 915	5
823, 4, 9	Selected educational services	290 306	39 738	14 871	7
823	Libraries	—	—	—	—
824	Vocational schools	450 176	44 494	17 337	10
829	Schools and educational services, n.e.c.	147 263	30 747	10 209	5
83	Social services	91 417	16 853	7 468	5
835	Child day care services	63 405	13 100	5 676	5
832, 3, 6, 9	Other social services	163 244	23 580	10 681	7
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	438 419	50 187	21 407	9
871	Engineering, architectural, and surveying services	563 333	56 125	26 772	10
8711	Engineering services	625 165	57 629	27 194	11
8712	Architectural services	617 573	56 330	27 586	11
8713	Surveying services	89 433	27 660	11 763	3
872	Accounting, auditing, and bookkeeping services	279 941	47 139	18 650	6
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1 428 447	48 335	15 793	30
8731	Commercial physical and biological research	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	(D)	(D)	(D)	(D)
8734	Testing laboratories	2 192 222	58 029	18 235	38
874	Management and public relations services	397 455	47 598	21 623	8
8741	Management services	557 397	55 668	26 977	10
8742	Management consulting services	391 790	43 451	18 380	9
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	170 047	43 012	18 606	4
89	Services, n.e.c.	80 301	47 950	19 705	2

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	942 559	31 243	888 646	29 456	13 896	30
7032, 704	Camps and membership lodging	107 750	33 337	101 643	31 448	6 133	3
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	368 241	29 755	361 346	29 197	10 561	12
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	5 125 191	32 467	4 885 761	30 950	15 351	158
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	976 875	52 804	946 875	51 182	17 378	19
805	Nursing and personal care facilities	1 362 838	15 986	1 340 913	15 729	8 892	85
806	Hospitals	10 017 798	36 288	9 522 452	34 493	16 907	276
808, 9	Other health services	409 533	25 543	365 567	22 800	12 753	16
81	Legal aid societies and similar legal services	358 286	38 585	361 000	38 877	17 585	9
823, 4, 9	Selected educational services	106 680	16 669	112 520	17 581	8 088	6

See footnotes at end of table.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
83	Social services.....	441 974	30 285	389 394	26 682	11 457	15
835	Child day care services	132 935	13 106	128 896	12 708	6 471	10
832, 3, 6, 9	Other social services	498 902	32 367	437 380	28 376	12 061	15
832	Individual and family social services	272 842	31 597	269 495	31 209	11 153	9
833	Job training and vocational rehabilitation services	405 889	8 792	400 556	8 676	5 832	46
836	Residential care	1 338 185	32 323	1 274 708	30 790	14 162	41
839	Social services, n.e.c.	475 062	53 468	291 425	32 800	13 321	9
861, 2, 4, 9	Selected membership organizations	165 660	23 689	155 297	22 207	7 919	7
861	Business associations	177 185	48 816	167 741	46 214	16 206	4
864	Civic, social, and fraternal associations	161 865	17 501	151 600	16 391	5 884	9
862, 9	Other membership organizations	165 949	43 423	154 535	40 437	14 392	4
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	343 105	85 776	294 105	73 526	43 566	4
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts		Annual payroll		Paid employees for pay period including March 12		
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	
70	70 ex. 704	Total, except hospitals	10 144	8 976	(D)	2 229 069	(D)	(D)	803 472	(D)	(D)
		Hotels, rooming houses, camps, and other lodging places	373	397	173 649	132 311	31.2	44 350	36 447	21.7	6 756
7011	7011	Hotels and motels	347	360	170 425	127 052	34.1	43 620	35 173	24.0	6 694
7011 pt.	7011 pt.	Hotels	75	79	76 073	43 486	74.9	21 117	12 821	64.7	3 180
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	55	59	74 146	42 245	75.5	20 810	12 654	64.5	3 126
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	20	20	1 927	1 241	55.3	307	167	83.8	54
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	272	281	94 352	83 566	12.9	22 503	22 352	.7	3 514
7011 pt.	7011 pt.	Motels, tourist courts	252	265	72 060	70 255	2.6	16 313	18 332	-11.0	2 663
7011 pt.	7011 pt.	Motor hotels	20	16	22 292	13 311	67.5	6 190	4 020	54.0	851
702, 3, 4	702, 3	Other lodging places	26	(NC)	3 224	(NC)	(X)	730	(NC)	(X)	62
702, 4	702	Rooming, boarding, and membership lodging	8	(NC)	732	(NC)	(X)	201	(NC)	(X)	29
703	703	Camps and recreational vehicle parks	18	18	2 492	2 594	-3.9	529	562	-5.9	33
72	72, 7352, 7991 pt.	Personal services	1 669	1 516	206 820	156 248	32.4	70 576	53 397	32.2	7 674
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	268	279	53 545	51 116	4.8	19 947	18 416	8.3	2 046
7211	7211	Power laundries, family and commercial*	8	7	1 694	2 619	-35.3	611	1 129	-45.9	99
7212	7212	Garment pressing, and agents for laundries and drycleaners	18	10	802	(D)	(D)	209	(D)	(D)	38
7213	7213	Linen supply*	11	9	14 926	13 810	8.1	5 600	5 176	8.2	409
7215	7215	Coin-operated laundries and drycleaning	54	61	3 785	3 422	10.6	894	641	39.5	175
7216	7216	Drycleaning plants, except rug cleaning*	115	134	19 417	15 108	28.5	7 668	5 688	34.8	884
7217	7217	Carpet and upholstery cleaning	44	33	4 319	2 993	44.3	1 616	976	65.6	184
7218	7218	Industrial launderers*	9	16	6 376	11 254	-43.4	2 395	4 168	-42.5	179
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	9	9	2 226	(D)	(D)	954	(D)	(D)	78
722	722	Photographic studios, portrait	118	101	14 468	9 868	46.6	3 004	2 028	48.1	363
723, 4	723, 4	Beauty and barber shops	826	778	61 810	44 317	39.5	26 531	19 778	34.1	3 059
723	723	Beauty shops	751	685	56 009	38 378	45.9	24 137	17 062	41.5	2 812
724	724	Barber shops	75	93	5 801	5 939	-2.3	2 394	2 716	-11.9	247
725	725	Shoe repair shops and shoeshine parlors	14	17	966	773	25.0	230	182	26.4	25
726	726	Funeral service and crematories	188	187	46 422	33 458	38.7	11 686	8 162	43.2	750
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	255	154	29 609	16 716	77.1	9 178	4 831	90.0	1 431

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services-----	1 726	1 249	1 076 799	496 029	117.1	421 304	198 467	112.3	30 284	16 983
731	731	Advertising -----	89	81	35 568	23 815	49.4	16 616	12 201	36.2	726	578
7311	7311	Advertising agencies-----	63	57	23 734	15 783	50.4	13 661	10 173	34.3	540	452
7312	7312	Outdoor advertising services-----	10	11	9 254	6 906	34.0	2 175	1 558	39.6	139	100
7313	7313	Radio, television, publishers' advertising representatives-----	7	7	1 099	(D)	(D)	347	(D)	(D)	18	(D)
7319	7319	Advertising, n.e.c.-----	9	6	1 481	(D)	(D)	433	(D)	(D)	29	(D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies-----	67	64	19 908	16 191	23.0	6 836	6 598	3.6	498	436
7331	7331	Direct mail advertising services-----	30	13	43 356	27 526	57.5	18 377	9 729	88.9	1 500	616
7332	7334 pt.	Blueprinting and photocopying services-----	13	13	(D)	857	(D)	(D)	194	(D)	26	
7333	7335, 6	Commercial photography, art, and graphics-----	61	38	11 331	5 852	93.6	3 683	1 957	88.2	227	131
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.-----	24	18	(D)	962	(D)	(D)	462	(D)	(D)	58
734	734	Services to dwellings and other buildings-----	332	255	54 309	34 986	55.2	28 080	19 808	41.8	4 690	3 612
7341	7349 pt.	Window cleaning-----	6	7	337	435	-22.5	176	284	-38.0	18	23
7342	7342	Disinfecting and pest control services-----	52	48	9 988	7 104	40.6	4 329	2 803	54.4	248	230
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.-----	274	200	43 984	27 447	60.3	23 575	16 721	41.0	4 424	3 359
736	736, 8744	Personnel supply services-----	111	92	(D)	28 379	(D)	(D)	18 452	(D)	(D)	2 124
7361	7361	Employment agencies-----	56	50	12 136	(D)	(D)	6 022	(D)	(D)	532	(D)
7362	7363	Help supply services-----	54	40	75 416	19 129	294.2	54 829	13 898	294.5	4 992	1 806
7369	8744	Facilities support management services-----	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
737	737	Computer programming, data processing, and other computer related services-----	183	102	431 976	134 166	222.0	145 677	47 588	206.1	6 650	2 653
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design-----	87	38	157 887	28 238	459.1	50 841	11 743	332.9	1 607	407
7374	7374, 5, 6	Data processing services-----	58	42	237 236	90 106	163.3	82 530	30 657	169.2	4 601	1 998
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.-----	38	22	36 853	15 822	132.9	12 306	5 188	137.2	442	248
7391	8731	Commercial physical and biological research-----	14	7	(D)	1 534	(D)	(D)	667	(D)	(D)	79
7392	8732, 874 ex. 8744	Management, consulting, and public relations services-----	280	202	143 645	91 227	57.5	59 420	37 960	56.5	3 074	2 155
7393	7381, 2	Detective agencies and protective services-----	64	46	26 819	22 106	21.3	13 952	11 968	16.6	1 786	1 614
7394	735 ex. 7352, 784	Equipment rental and leasing services-----	171	97	49 715	24 877	99.8	12 867	5 622	128.9	931	461
7395	7384	Photofinishing laboratories*-----	39	21	(D)	19 244	(D)	(D)	5 079	(D)	(D)	525
7397	8734	Testing laboratories-----	9	12	19 730	9 981	97.7	6 200	4 143	49.7	340	247
7399 pt.	7389 pt.	Sign painting shops-----	13	10	1 516	993	52.7	553	358	54.5	39	30
7399 pt.	7389 pt.	Interior designing-----	28	21	3 975	1 931	105.9	837	466	79.6	84	50
7399 pt.	7389 pt.	Telephone answering services-----	16	16	3 406	1 437	137.0	1 212	673	80.1	158	107
735	7383, 7396, 7399 pt.	Other business services, n.e.c.-----	182	141	(D)	49 965	(D)	(D)	14 542	(D)	(D)	1 481
75	75	Automotive repair, services, and parking-----	1 188	1 013	294 277	209 703	40.3	66 974	46 994	42.5	5 116	3 887
751	751	Automotive rental and leasing, without drivers-----	77	82	66 190	55 504	19.3	8 320	8 299	.3	580	669
752	752	Automobile parking-----	35	34	8 294	6 875	20.6	1 104	1 118	-1.3	152	151
7523	752 pt.	Parking lots-----	26	25	2 594	2 806	-7.6	434	648	-33.0	67	82
7525	752 pt.	Parking structures-----	9	9	5 700	4 069	40.1	670	470	42.6	85	69
753	753	Automotive repair shops-----	964	827	197 945	138 232	43.2	50 962	35 133	45.1	3 600	2 739
7531	7532 pt.	Top and body repair shops-----	316	278	66 339	44 529	49.0	18 267	13 346	36.9	1 256	963
7534	7534	Tire retreading and repair shops-----	9	12	5 669	3 882	46.0	1 028	756	36.0	85	59
7535	7532 pt.	Paint shops-----	16	18	3 576	4 753	-24.8	961	1 494	-35.7	75	111
7538	7538	General automotive repair shops-----	457	394	85 482	61 550	38.9	20 433	13 018	57.0	1 516	1 116
7538 pt.	7538 pt.	General automotive repair shops, except diesel-----	411	351	60 154	41 481	45.0	14 238	9 581	48.6	1 088	851
7538 pt.	7538 pt.	Diesel repair shops-----	46	43	25 328	20 069	26.2	6 195	3 437	80.2	428	265
7539 pt.	7533	Automotive exhaust system repair shops-----	33	22	8 262	4 905	68.4	2 198	1 169	88.0	116	80
7539 pt.	7536	Automotive glass replacement shops-----	29	25	7 599	4 079	86.3	1 947	944	106.3	121	69
7539 pt.	7537	Automotive transmission repair shops-----	43	27	11 530	7 595	51.8	3 211	1 998	60.7	223	143
7539 pt.	7539 pt.	Radiator repair-----	24	19	2 871	2 364	21.4	829	786	5.5	64	69
7539 pt.	7539 pt.	Brake, front end, and wheel alignment-----	25	19	4 888	2 543	92.2	1 580	881	79.3	109	70
7539 pt.	7539 pt.	Automotive electrical and fuel system services-----	5	8	839	1 183	-29.1	295	408	-27.7	19	31
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.-----	7	5	890	849	4.8	213	333	-36.0	16	28

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	75	Automotive repair, services, and parking—Con.										
754	754	Automotive services, except repair -----	112	70	21 848	9 092	140.3	6 588	2 444	169.6	784	328
7542	7542	Carwashes -----	74	40	11 627	3 728	211.9	3 544	1 101	221.9	543	168
7549	7549	Automotive services, except repair and carwashes-----	38	30	10 221	5 364	90.5	3 044	1 343	126.7	241	160
76	76	Miscellaneous repair services -----	545	527	104 332	81 015	28.8	29 831	22 773	31.0	1 999	1 823
762	762	Electrical repair shops -----	162	159	34 212	31 164	9.8	10 343	8 781	17.8	689	670
7622	7622	Radio and television repair shops -----	63	64	11 013	11 102	-8	3 395	3 395	-	253	287
7623, 9	7623, 9	Other electrical and electronic repair shops -----	99	95	23 199	18 343	26.5	6 948	5 103	36.2	436	367
7623	7623	Refrigeration and air-conditioning service and repair shops -----	22	23	5 754	3 204	79.6	1 797	1 017	76.7	100	66
7629	7629	Electrical and electronic repair shops, n.e.c. -----	77	72	17 445	15 139	15.2	5 151	4 086	26.1	336	301
763	763	Watch, clock, and jewelry repair -----	13	14	1 356	1 062	27.7	359	310	15.8	41	32
764	764	Reupholstery and furniture repair -----	42	45	3 624	2 384	52.0	1 216	715	70.1	120	98
769	769	Miscellaneous repair shops and related services -----	328	309	65 140	46 405	40.4	17 913	12 967	38.1	1 149	1 023
7692	7692	Welding repair -----	87	77	10 033	6 864	46.2	2 617	1 801	45.3	209	150
7694	7694	Armature rewinding shops -----	25	30	7 981	9 393	-15.0	2 369	2 710	-12.6	124	175
7699	7699	Repair shops and related services, n.e.c. -----	216	202	47 126	30 148	56.3	12 927	8 456	52.9	816	698
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures -----	531	572	143 742	117 604	22.2	35 364	26 998	31.0	4 812	4 460
781, 2	781, 2	Motion picture production, distribution, and services -----	19	15	10 298	4 440	131.9	2 059	1 217	69.2	110	73
783	783	Motion picture theaters -----	79	110	21 291	23 557	-9.6	2 942	3 412	-13.8	600	864
7832	7832	Motion picture theaters, except drive-in -----	65	77	20 182	20 850	-3.2	2 784	2 909	-4.3	578	788
7833	7833	Drive-in motion picture theaters -----	14	33	1 109	2 707	-59.0	158	503	-68.6	22	76
791	791	Dance studios, schools, and halls -----	34	32	(D)	2 386	(D)	(D)	590	(D)	(D)	158
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	38	43	5 849	3 688	58.6	2 162	1 424	51.8	311	186
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	16	15	4 052	2 453	65.2	1 511	1 071	41.1	188	92
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	22	28	1 797	1 235	45.5	651	353	84.4	123	94
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments -----	117	128	30 575	28 213	8.4	8 524	7 434	14.7	1 486	1 679
7932	7999 pt.	Billiard and pool establishments -----	5	9	1 317	1 098	19.9	329	230	43.0	75	51
7933	793	Bowling centers -----	112	119	29 258	27 115	7.9	8 195	7 204	13.8	1 411	1 628
794	794	Commercial sports -----	31	24	35 169	26 820	31.1	8 032	5 169	55.4	749	263
7941	7941	Professional sports clubs and promoters -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7948	7948	Racing, including track operation -----	29	23	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7992	7992	Public golf courses -----	16	13	3 835	(D)	(D)	970	(D)	(D)	108	(D)
7993	7993	Coin-operated amusement devices -----	43	63	6 954	9 363	-25.7	1 688	2 453	-31.2	163	230
7996	7996	Amusement parks -----	3	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymsnasiums, sports and recreation clubs -----	57	54	11 767	6 964	69.0	3 533	2 231	58.4	444	337
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c. -----	94	87	(D)	8 572	(D)	(D)	2 312	(D)	(D)	544
7999 pt.	7999 pt.	Concession operators of amusement devices and rides -----	6	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7999 pt.	Carnivals, circuses, and fairs -----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements -----	85	81	10 459	7 806	34.0	3 354	2 108	59.1	537	525
80 ex. 806	80 ex. 806	Health services, except hospitals -----	2 198	2 054	(D)	585 918	(D)	(D)	268 403	(D)	(D)	16 631
801	801 pt.	Offices of doctors of medicine -----	894	891	488 951	343 051	42.5	249 943	171 781	45.5	6 288	6 195
802	802 pt.	Offices of dentists -----	714	707	(D)	93 402	(D)	(D)	31 253	(D)	(D)	2 674
803	803	Offices and clinics of doctors of osteopathy -----	1	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
8041	8041	Offices and clinics of chiropractors -----	120	96	15 992	(D)	(D)	4 093	(D)	(D)	316	(D)
8042	8042	Offices and clinics of optometrists -----	113	103	24 698	17 145	44.1	6 972	3 853	80.9	466	325
805	805	Nursing and personal care facilities -----	104	102	110 987	75 291	47.4	54 173	37 187	45.7	6 627	5 630
807	807	Medical and dental laboratories -----	83	51	45 840	20 405	124.7	19 796	9 728	103.5	1 024	562
8071	8071	Medical laboratories -----	41	10	35 756	12 074	196.1	15 141	5 635	168.7	749	264
8072	8072	Dental laboratories -----	42	41	10 084	8 331	21.0	4 655	4 093	13.7	275	298
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c. -----	169	102	60 947	25 796	136.3	25 732	11 706	119.8	1 792	996

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
81	81	Legal services -----	807	789	245 000	140 581	74.3	87 602	44 331	97.6	3 663	2 863
823, 4, 9	823, 4, 9	Selected educational services -----	36	41	10 451	6 512	60.5	3 911	2 544	53.7	263	249
823	823	Libraries-----	-	3	-	(D)	(D)	-	(D)	(D)	-	(D)
824	824	Vocational schools-----	17	17	7 653	4 697	62.9	2 982	1 919	55.4	172	170
829	829	Schools and educational services, n.e.c.-----	19	21	2 798	(D)	(D)	929	(D)	(D)	91	(D)
83	83	Social services-----	278	185	25 414	13 705	85.4	11 262	5 723	96.8	1 508	1 077
835	835	Child day care services-----	200	132	12 681	5 698	122.6	5 494	2 614	110.2	968	644
832, 3, 6, 9	832, 3, 6, 9	Other social services-----	78	53	12 733	8 077	57.6	5 768	3 109	85.5	540	433
891	871	Engineering, architectural, and surveying services-----	270	224	152 100	181 015	-16.0	72 551	58 864	23.3	2 710	2 700
8911 pt.	8711	Engineering services-----	158	125	98 776	108 439	-8.9	46 610	25 470	83.0	1 714	1 302
8911 pt.	8712	Architectural services-----	82	78	50 641	71 410	-29.1	24 800	32 997	-24.9	899	1 351
8911 pt.	8713	Surveying services-----	30	21	2 683	1 166	130.1	1 141	397	187.4	97	47
893	872	Accounting, auditing, and bookkeeping services-----	440	389	123 174	94 369	30.5	48 732	37 275	30.7	2 613	2 331
892, 9	89	Other services-----	83	(NC)	6 665	(NC)	(X)	2 739	(NC)	(X)	139	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals -----	1 575	1 449	501 701	365 391	37.3	218 470	161 373	35.4	21 942	19 121
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodgings -----	56	(NC)	5 692	(NC)	(X)	1 110	(NC)	(X)	181	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services -----	7	5	4 509	1 397	222.8	2 865	639	348.4	46	31
7391	8731	Commercial physical and biological research -----	1	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7392	8732, 874 ex. 8744	Management, consulting, and public relations services -----	5	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	133	121	48 059	38 356	25.3	17 384	13 273	31.0	1 646	1 310
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	13	15	6 418	5 617	14.3	2 067	1 752	18.0	181	225
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs -----	81	71	25 820	16 429	57.2	10 352	7 420	39.5	1 088	788
7999 pt., 7999 pt., 84	7999 pt. 84	Fairs -----	10	10	7 183	(D)	(D)	1 309	(D)	(D)	57	(D)
		Museums, art galleries, and botanical and zoological gardens -----	29	25	8 638	(D)	(D)	3 656	(D)	(D)	320	(D)
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services -----	126	107	133 390	102 001	30.8	71 922	53 483	34.5	7 597	6 692
805	805	Nursing and personal care facilities -----	80	69	107 273	84 438	27.0	60 644	48 495	25.1	6 820	6 261
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities -----	37	32	22 036	15 369	43.4	9 100	3 961	129.7	573	361
809	808, 8099	Home health care, and health and allied services, n.e.c. -----	9	6	4 081	2 194	86.0	2 178	1 027	112.1	204	70
81	81	Legal aid societies and similar legal services -----	7	5	2 527	1 880	34.4	1 143	1 143	-	65	88
823, 4, 9	823, 4, 9	Selected educational services -----	25	17	2 813	1 757	60.1	1 294	1 282	.9	160	91

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
83	83	Social services -----	495	436	192 750	130 829	47.3	82 764	56 614	46.2	7 224	5 800
835	835	Child day care services -----	77	84	9 925	7 405	34.0	5 054	3 999	26.4	781	661
832, 3, 6, 9	832, 3, 6, 9	Other social services -----	418	352	182 825	123 424	48.1	77 710	52 615	47.7	6 443	5 139
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations -----	714	689	110 882	80 963	37.0	39 542	31 739	24.6	4 993	4 876
861	861	Business associations -----	135	136	22 645	15 667	44.5	7 941	6 281	26.4	490	473
864	864	Civic, social, and fraternal associations -----	422	400	63 975	49 937	28.1	22 966	19 136	20.0	3 903	3 876
862, 9	862, 9	Other membership organizations -----	157	153	24 262	15 359	58.0	8 635	6 322	36.6	600	527
892	8733	Noncommercial research organizations -----	12	(NC)	1 079	(NC)	(X)	446	(NC)	(X)	30	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service* -----	1	(D)	(D)	(D)	(D)
7219	7219 pt.	Other laundry services, n.e.c. -----	8	(D)	(D)	(D)	(D)
7299	7219 pt.	Miscellaneous personal services -----	255	29 609	9 178	2 334	1 431
	7291	Seamstresses and dressmaking services -----	-	-	-	-	-
	7352	Tax return preparation services -----	72	7 580	2 827	876	506
	7991 pt.	Medical equipment rental and leasing -----	22	8 067	2 264	554	155
	7299	Physical fitness centers, except gyms and athletic clubs -----	86	7 754	2 453	554	529
		Miscellaneous personal services, n.e.c. -----	75	6 208	1 634	350	241
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	67	19 908	6 836	1 822	498
	7322	Adjustment and collection services -----	55	12 979	5 349	1 366	414
	7323	Credit reporting services -----	12	6 929	1 487	456	84
7332	7334 pt.	Blueprinting and photocopying services -----	13	(D)	(D)	(D)	(D)
7333	7335	Commercial photography, art, and graphics -----	61	11 331	3 683	940	227
	7336	Commercial photography -----	18	1 206	296	82	29
		Commercial art and graphic design -----	43	10 125	3 387	858	198
7339	7338	Stenographic services; and reproduction services, n.e.c. -----	24	(D)	(D)	(D)	(D)
	7334 pt.	Secretarial and court reporting services -----	18	1 838	798	218	71
		Duplicating services, except printing -----	6	(D)	(D)	(D)	(D)
7341	7349 pt.	Window cleaning -----	6	337	176	32	18
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	274	43 984	23 575	5 690	4 424
7351	7383	News syndicates -----	3	(D)	(D)	(D)	(D)
7372		Computer programming, prepackaged software, and integrated systems design -----	87	157 887	50 841	13 760	1 607
	7371	Computer programming services -----	53	57 852	23 459	6 395	768
	7372	Prepackaged software -----	14	(D)	(D)	(D)	(D)
	7373	Computer integrated systems design -----	20	(D)	(D)	(D)	(D)
7374	7374	Data processing services -----	58	237 236	82 530	21 489	4 601
	7375	Computer processing and data preparation services -----	50	231 800	80 965	21 085	4 527
	7376	Information retrieval services -----	3	(D)	(D)	(D)	(D)
		Computer facilities management services -----	5	(D)	(D)	(D)	(D)
7379	7377	Computer rental and leasing, maintenance, and related services -----	38	36 853	12 306	2 449	442
	7378	Computer rental and leasing -----	6	8 124	1 581	437	101
	7379	Computer maintenance and repair -----	20	25 358	9 643	1 783	289
		Computer related services, n.e.c. -----	12	3 371	1 082	229	52
7391	8731	Commercial physical and biological research -----	14	(D)	(D)	(D)	(D)
7392		Management consulting, and public relations services -----	280	143 645	59 420	14 561	3 074
	8741	Management services -----	78	43 477	21 069	5 520	781
	8742	Management consulting services -----	119	46 623	19 722	4 928	1 073
	8743	Public relations services -----	16	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research -----	24	(D)	(D)	(D)	(D)
	8748	Business consulting services, n.e.c. -----	43	7 312	3 163	759	170
7393	7381	Detective agencies and protective services -----	64	26 819	13 952	3 351	1 786
	7382	Detective, guard, and armored car services -----	55	19 128	10 874	2 637	1 577
		Security systems services -----	9	7 691	3 078	714	209

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7394	7353	Equipment rental and leasing services	171	49 715	12 867	2 675	931
	7841	Heavy construction equipment rental and leasing	14	12 088	3 209	370	87
	7359	Video tape rental	69	12 057	3 213	777	385
		Equipment rental and leasing, n.e.c.	88	25 570	6 445	1 528	459
7395	7384	Photofinishing laboratories*	39	(D)	(D)	(D)	(D)
7396	7389 pt.	Trading stamp services	2	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	9	19 730	6 200	1 482	340
7399	7389 pt.	Miscellaneous business services, n.e.c.	234	(D)	(D)	(D)	(D)
7512	7514	Passenger car rental and leasing, without drivers	43	(D)	(D)	(D)	(D)
	7515	Passenger car rental, without drivers	24	19 284	3 237	717	265
		Passenger car leasing, except finance leasing	19	(D)	(D)	(D)	(D)
7523	7521 pt.	Parking lots	26	2 594	434	124	67
7525	7521 pt.	Parking structures	9	5 700	670	152	85
7531	7532 pt.	Top and body repair shops	316	66 339	18 267	4 492	1 256
7535	7532 pt.	Paint shops	16	3 576	961	214	75
7539	7533	Automotive exhaust, glass, transmission, and repair shops, n.e.c.	166	36 879	10 273	2 409	668
	7536	Automotive exhaust system repair shops	33	8 262	2 198	462	116
	7537	Automotive glass replacement shops	29	7 599	1 947	466	121
	7539	Automotive transmission repair shops	43	11 530	3 211	814	223
		Automotive repair shops, n.e.c.	61	9 488	2 917	667	208
7813	7812 pt.	Motion picture production, except for television	5	(D)	(D)	(D)	(D)
7814	7812 pt.	Motion picture and tape production for television	5	1 743	493	81	18
7823	7822 pt.	Motion picture film exchanges	3	(D)	(D)	(D)	(D)
7824	7822 pt.	Film and tape distribution for television	-	-	-	-	-
7932	7999 pt.	Billiard and pool establishments	5	1 317	329	66	75
7997	7991 pt.	Membership gymnasiums, sports and recreation clubs	57	11 767	3 533	639	444
	7997	Membership gymnasiums and athletic clubs	5	1 027	272	66	56
		Membership sports and recreation clubs	52	10 740	3 261	573	388
7999	8412	Amusement and recreation services, n.e.c.	94	(D)	(D)	(D)	(D)
	8422	Museums and art galleries	-	-	-	-	-
	7991 pt.	Arboreta and botanical or zoological gardens	-	-	-	-	-
	7999 pt.	Nonmembership gymnasiums and athletic clubs	4	1 445	703	200	123
		Amusement and recreation services, n.e.c.	90	(D)	(D)	(D)	(D)
8011	8011 pt.	Offices of doctors of medicine	894	488 951	249 943	65 302	6 288
8021	8021 pt.	Offices of dentists	714	(D)	(D)	(D)	(D)
8049	8043	Offices and clinics of podiatrists and other health practitioners, n.e.c.	87	(D)	(D)	(D)	(D)
	8049	Offices and clinics of podiatrists	37	(D)	(D)	(D)	(D)
		Offices and clinics of health practitioners, n.e.c.	50	(D)	(D)	(D)	(D)
8059	8052	Nursing and personal care facilities, except skilled nursing care facilities	25	17 192	8 862	1 985	1 007
	8059	Intermediate care facilities	19	12 858	6 660	1 634	818
		Nursing and personal care facilities, n.e.c.	6	4 334	2 202	351	189
8081	8/11 pt.	Outpatient care facilities	39	(D)	(D)	(D)	(D)
'021 pt.		Clinics of doctors of medicine	15	16 679	8 948	2 209	456
3092		Clinics of dentists	2	(D)	(D)	(D)	(D)
	8093	Kidney dialysis centers	-	-	-	-	-
		Specialty outpatient facilities, n.e.c.	22	10 964	4 801	1 120	258
8091	8082	Home health care, and health and allied services, n.e.c.	43	18 435	5 901	1 598	773
	8099	Home health care services	21	10 648	3 980	1 196	656
		Health and allied services, n.e.c.	22	7 787	1 921	402	117
8241	8249 pt.	Correspondence schools	2	(D)	(D)	(D)	(D)
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	9	(D)	(D)	(D)	(D)
8911	8711	Engineering, architectural, and surveying services	270	152 100	72 551	17 827	2 710
	8712	Engineering services	158	98 776	46 610	10 772	1 714
	8713	Architectural services	82	50 641	24 800	6 829	899
		Surveying services	30	2 683	1 141	226	97
8931	8721	Accounting, auditing, and bookkeeping services	440	123 174	48 732	12 500	2 613

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research.....	1	(D)	(D)	(D)	(D)
7392	8732	Management, consulting, and public relations services.....	5	(D)	(D)	(D)	(D)
	8741	Commercial economic, sociological, and educational research.....	3	(D)	(D)	(D)	(D)
	8742	Management services.....	1	(D)	(D)	(D)	(D)
	8743	Management consulting services.....	-	-	-	-	-
	8748	Public relations services.....	1	(D)	(D)	(D)	(D)
		Business consulting services, n.e.c.	-	-	-	-	-
7397	8734	Testing laboratories.....	1	(D)	(D)	(D)	(D)
7997	7991 pt.	Membership gymnasiums, sports and recreation clubs.....	81	26 839	10 352	1 891	1 088
	7997	Membership gymnasiums and athletic clubs.....	3	403	169	44	26
		Membership sports and recreation clubs.....	78	26 436	10 183	1 847	1 062
7999 pt.	7999 pt.	Fairs, and commercial museums, art galleries, and botanical and zoological gardens.....	14	(D)	(D)	(D)	(D)
	8412 pt.	Fairs.....	10	6 804	1 309	146	57
	8422 pt.	Commercial museums and art galleries.....	-	-	-	-	-
		Commercial arboreta and botanical or zoological gardens.....	4	(D)	(D)	(D)	(D)
8059	8052	Nursing and personal care facilities, except skilled nursing care facilities.....	33	37 286	20 846	4 986	2 236
	8059	Intermediate care facilities.....	32	(D)	(D)	(D)	(D)
		Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	(D)
8081	8011 pt.	Outpatient care facilities.....	37	23 569	9 100	2 351	573
	8021 pt.	Clinics of doctors of medicine.....	16	15 630	5 144	1 358	296
	8092	Clinics of dentists.....	-	-	-	-	-
	8093	Kidney dialysis centers.....	-	-	-	-	-
		Specialty outpatient facilities, n.e.c.	21	7 939	3 956	993	277
8091	8082	Home health care, and health and allied services, n.e.c.	9	4 347	2 178	548	204
	8099	Home health care services.....	7	(D)	(D)	(D)	(D)
		Health and allied services, n.e.c.	2	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools.....	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	7	670	318	81	34
8411	8412 pt.	Noncommercial museums and art galleries.....	24	5 125	2 048	508	171
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens.....	1	(D)	(D)	(D)	(D)
8922	8733	Noncommercial research organizations.....	12	1 900	446	116	30

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	Selected kind-of-business or operation groups							
							Individual proprietorships (number)	Partnerships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
									Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1 Nebraska -----	10 148	3 546 972	1 336 922	326 829	89 254	4 275	854	373	173 649	1 561	190 999	1 375	903 526	
2 Adams County -----	206	57 475	19 676	4 893	1 183	86	27	10	2 119	31	4 497	24	13 484	
3 Hastings -----	198	55 017	18 944	4 727	1 109	84	26	10	2 119	30	(D)	23	(D)	
4 Balance of county -----	8	2 458	732	166	74	2	1	-	-	1	(D)	1	(D)	
5 Antelope County -----	48	4 555	1 630	404	195	33	6	3	(D)	12	425	1	(D)	
6 Arthur County -----	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Banner County -----	-	-	-	-	-	-	-	-	-	-	-	-	-	
8 Blaine County -----	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 Boone County -----	32	2 731	785	192	90	20	1	1	(D)	8	422	-	-	
10 Box Butte County -----	95	10 365	3 253	856	332	58	13	5	1 055	19	1 760	12	596	
11 Alliance -----	85	9 733	3 115	822	307	49	13	5	1 055	16	(D)	11	(D)	
12 Balance of county -----	10	632	138	34	25	9	-	-	-	3	(D)	1	(D)	
13 Boyd County -----	9	589	77	20	17	8	-	-	-	2	(D)	-	-	
14 Brown County -----	18	2 262	563	150	75	12	2	2	(D)	4	199	1	(D)	
15 Buffalo County -----	263	59 915	22 619	5 403	1 640	119	20	13	8 910	30	3 581	29	3 297	
16 Kearney -----	233	55 562	21 488	5 107	1 521	97	17	12	(D)	28	(D)	26	(D)	
17 Balance of county -----	30	4 353	1 131	296	119	22	3	1	(D)	2	(D)	3	(D)	
18 Burt County -----	45	5 893	1 986	405	196	33	4	-	-	6	382	3	81	
19 Butler County -----	29	4 612	1 761	458	150	16	2	1	(D)	6	(D)	2	(D)	
20 David City -----	23	4 438	1 715	449	143	12	1	1	(D)	5	335	1	(D)	
21 Balance of county -----	6	174	46	9	7	4	1	-	-	1	(D)	1	(D)	
22 Cass County -----	71	8 120	2 785	637	327	30	5	1	(D)	11	1 012	6	419	
23 Plattsburgh -----	36	3 993	1 542	371	177	15	4	1	(D)	7	(D)	3	(D)	
24 Balance of county -----	35	4 127	1 243	266	150	15	1	-	-	4	(D)	3	(D)	
25 Cedar County -----	38	5 323	1 868	453	191	22	4	1	(D)	5	546	1	(D)	
26 Chase County -----	23	2 495	806	174	86	17	2	-	-	5	342	1	(D)	
27 Cherry County -----	50	6 125	1 364	330	152	33	5	10	992	6	737	3	(D)	
28 Valentine -----	38	4 544	1 114	276	122	28	3	8	(D)	5	(D)	2	(D)	
29 Balance of county -----	12	1 581	250	54	30	5	2	2	(D)	1	(D)	1	(D)	
30 Cheyenne County -----	65	9 756	2 728	690	313	45	5	6	1 946	13	1 275	6	362	
31 Sidney -----	61	9 633	2 696	682	309	42	5	6	1 946	12	(D)	5	(D)	
32 Balance of county -----	4	123	32	8	4	3	-	-	-	1	(D)	1	(D)	
33 Clay County -----	32	3 185	1 016	223	130	25	3	1	(D)	7	311	1	(D)	
34 Colfax County -----	53	8 586	2 523	640	259	33	5	2	(D)	7	535	2	(D)	
35 Schuyler -----	41	6 461	1 796	445	184	25	4	2	(D)	5	(D)	2	(D)	
36 Balance of county -----	12	2 125	727	195	75	8	1	-	-	2	(D)	-	-	
37 Cuming County -----	65	10 625	2 573	589	310	39	7	3	(D)	13	707	2	(D)	
38 West Point -----	41	7 642	2 095	492	242	24	2	1	(D)	8	319	2	(D)	
39 Balance of county -----	24	2 983	478	97	68	15	5	2	(D)	5	388	-	-	
40 Custer County -----	75	9 007	2 914	773	310	50	6	3	309	15	785	5	280	
41 Broken Bow -----	52	6 935	2 318	639	238	31	5	3	309	9	616	4	(D)	
42 Balance of county -----	23	2 072	596	134	72	19	1	-	-	6	169	1	(D)	
43 Dakota County -----	91	30 462	9 434	2 199	1 059	41	7	5	(D)	14	1 645	13	(D)	
44 South Sioux City -----	79	25 422	8 303	1 971	910	33	6	5	(D)	14	1 645	11	(D)	
45 Balance of county -----	12	5 040	1 131	228	149	8	1	-	-	-	-	2	(D)	
46 Dawes County -----	65	7 740	2 251	542	242	45	7	10	678	10	1 175	5	(D)	
47 Chadron -----	56	7 122	2 159	519	231	39	7	9	(D)	9	(D)	4	(D)	
48 Balance of county -----	9	618	92	23	11	6	-	1	(D)	1	(D)	1	(D)	
49 Dawson County -----	146	26 412	8 381	2 052	787	67	11	10	1 107	22	1 830	8	1 310	
50 Cozad -----	34	4 798	1 372	350	181	20	3	1	(D)	6	(D)	1	(D)	
51 Gothenburg -----	27	5 937	1 930	448	173	12	-	1	(D)	7	(D)	-	-	
52 Lexington -----	66	11 168	3 834	983	336	29	8	3	(D)	9	993	6	(D)	
53 Balance of county -----	19	4 509	1 245	271	97	6	-	5	751	-	-	1	(D)	
54 Deuel County -----	12	961	187	44	28	6	4	2	(D)	1	(D)	-	-	
55 Dixon County -----	22	2 082	603	157	91	16	2	-	-	3	(D)	-	-	
56 Dodge County -----	238	46 070	18 004	4 754	1 461	118	21	6	1 566	45	4 344	27	3 420	
57 Fremont -----	194	38 047	14 869	3 998	1 163	92	16	6	1 566	37	3 981	26	(D)	
58 Balance of county -----	44	8 023	3 135	756	298	26	5	-	-	8	363	1	(D)	
59 Douglas County -----	3 386	1 883 889	752 067	182 592	45 035	921	227	44	66 755	412	67 727	684	633 883	
60 Omaha -----	3 130	1 772 649	695 655	171 785	42 228	836	217	44	66 755	377	62 719	644	574 956	
61 Ralston -----	50	8 465	3 378	776	359	23	1	-	-	6	826	8	2 520	
62 Balance of county -----	206	102 775	53 034	10 031	2 448	62	9	-	-	29	4 182	32	56 407	
63 Dundy County -----	14	1 598	255	57	28	12	-	-	-	1	(D)	-	-	
64 Fillmore County -----	31	4 933	1 278	318	148	23	4	-	-	6	829	-	-	
65 Franklin County -----	14	2 534	755	186	88	6	3	-	-	3	(D)	2	(D)	
66 Frontier County -----	14	1 393	358	81	46	11	2	2	(D)	2	(D)	1	(D)	
67 Furnas County -----	31	2 673	613	126	69	18	5	3	(D)	6	322	1	(D)	
68 Gage County -----	124	18 670	5 921	1 474	555	70	15	4	467	25	2 120	8	393	
69 Beatrice -----	102	16 970	5 554	1 383	513	58	11	3	(D)	19	1 649	7	(D)	
70 Balance of county -----	22	1 700	367	91	42	12	4	1	(D)	6	471	1	(D)	
71 Garden County -----	15	820	255	62	30	12	-	4	217	1	(D)	-	-	
72 Garfield County -----	13	642	127	32	20	7	1	3	(D)	2	(D)	-	-	
73 Gosper County -----	4	436	53	17	12	2	1	2	(D)	1	(D)	-	-	
74 Grant County -----	3	(D)	(D)	(D)	(D)	3	-	-	-	-	-	-	-	
75 Greeley County -----	7	950	347	84	56	4	1	-	-	1	(D)	1	(D)	

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.

Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
1 188	294 277	545	104 332	686	163 553	2 202	984 549	807	245 000	278	25 414	1 014	444 557	1
20	3 646	11	2 361	14	1 930	56	22 398	12	1 934	6	(D)	21	4 729	2
19	(D)	11	2 361	12	(D)	55	(D)	12	1 934	6	(D)	20	(D)	3
1	(D)	-	-	2	(D)	1	(D)	-	-	-	-	1	(D)	4
6	397	3	177	4	303	7	2 461	5	271	2	(D)	5	351	5
-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
3	(D)	3	(D)	4	277	6	818	3	(D)	-	-	4	156	9
8	1 059	5	(D)	9	619	18	3 399	10	727	2	(D)	7	(D)	10
7	(D)	4	(D)	8	(D)	17	(D)	10	727	2	(D)	5	(D)	11
1	(D)	1	(D)	1	(D)	1	(D)	-	-	-	-	2	(D)	12
1	(D)	-	-	2	(D)	3	(D)	1	(D)	-	-	-	-	13
1	(D)	1	(D)	-	-	5	823	2	(D)	-	-	2	(D)	14
27	5 786	12	1 868	22	2 787	62	22 544	22	4 309	7	888	33	5 242	15
21	4 106	10	(D)	20	(D)	55	21 795	20	(D)	5	(D)	30	(D)	16
6	1 680	2	(D)	2	(D)	7	749	2	(D)	2	(D)	3	(D)	17
9	1 041	3	122	2	(D)	13	3 480	6	672	1	(D)	2	(D)	18
4	210	2	(D)	-	-	7	(D)	3	354	-	-	4	727	19
3	(D)	1	(D)	-	-	6	(D)	3	354	-	-	3	(D)	20
1	(D)	1	(D)	-	-	1	(D)	-	-	-	-	1	(D)	21
6	422	5	1 149	6	808	19	3 058	7	691	4	(D)	6	396	22
3	61	1	(D)	2	(D)	12	2 391	3	(D)	1	(D)	3	(D)	23
3	361	4	(D)	4	(D)	7	667	4	(D)	3	(D)	3	(D)	24
6	684	4	607	4	183	8	2 470	5	526	1	(D)	3	(D)	25
2	(D)	1	(D)	2	(D)	8	1 298	1	(D)	2	(D)	1	(D)	26
7	788	4	(D)	5	376	6	1 404	4	480	-	-	5	599	27
5	(D)	1	(D)	2	(D)	6	1 404	4	480	-	-	5	599	28
2	(D)	3	289	3	(D)	-	-	-	-	-	-	-	-	29
8	785	-	-	6	440	16	3 494	6	934	-	-	4	520	30
6	(D)	-	-	6	440	16	3 494	6	934	-	-	4	520	31
2	(D)	-	-	-	-	-	-	-	-	-	-	-	-	32
6	715	3	(D)	1	(D)	4	1 228	5	582	3	(D)	1	(D)	33
8	824	3	(D)	4	(D)	16	4 182	5	675	1	(D)	4	745	34
7	(D)	1	(D)	2	(D)	11	(D)	5	675	1	(D)	4	745	35
1	(D)	2	(D)	2	(D)	5	(D)	-	-	-	-	-	-	36
11	4 055	4	556	7	644	12	2 729	8	895	3	(D)	1	(D)	37
3	3 053	2	(D)	4	(D)	11	(D)	5	(D)	1	(D)	1	(D)	38
5	1 002	2	(D)	3	(D)	1	(D)	3	(D)	2	(D)	-	-	39
12	1 190	4	(D)	4	417	17	4 113	7	856	1	(D)	7	686	40
6	781	3	(D)	2	(D)	10	2 912	7	856	1	(D)	7	686	41
6	409	1	(D)	2	(D)	7	1 201	-	-	-	-	-	-	42
15	4 580	3	357	8	3 680	16	5 555	10	1 194	2	(D)	5	1 395	43
12	(D)	2	(D)	6	(D)	13	(D)	10	1 194	1	(D)	5	1 395	44
3	(D)	1	(D)	2	(D)	3	(D)	-	-	1	(D)	-	-	45
5	611	-	-	6	664	12	3 526	11	467	1	(D)	5	476	46
4	(D)	-	-	5	(D)	11	(D)	9	(D)	-	(D)	5	476	47
1	(D)	-	-	1	(D)	1	(D)	2	(D)	1	(D)	-	-	48
18	3 773	6	1 394	10	519	35	10 897	15	2 784	5	91	14	2 566	49
4	(D)	1	(D)	3	(D)	9	2 535	4	591	1	(D)	4	352	50
1	(D)	-	-	1	(D)	8	(D)	4	983	1	(D)	3	(D)	51
7	(D)	2	(D)	5	265	17	5 774	7	1 210	3	(D)	5	551	52
6	1 352	3	515	1	(D)	1	(D)	-	-	-	-	2	(D)	53
2	(D)	-	-	2	(D)	3	(D)	2	(D)	-	-	-	-	54
5	694	1	(D)	2	(D)	4	930	4	149	1	(D)	1	(D)	55
29	3 567	20	2 392	22	3 127	54	21 080	15	4 030	7	(D)	12	2 336	56
21	2 244	14	2 007	14	2 116	45	16 764	13	(D)	6	(D)	11	(D)	57
8	1 323	6	385	8	1 011	9	4 316	2	(D)	1	(D)	1	(D)	58
349	134 674	158	41 187	194	81 460	740	463 919	249	135 679	77	12 099	416	235 015	59
323	121 785	144	37 616	172	76 985	698	453 455	236	132 782	70	11 646	365	222 591	60
3	306	5	1 579	2	(D)	11	1 443	2	(D)	3	64	9	1 336	61
23	12 583	9	1 992	20	(D)	31	9 021	11	(D)	4	389	42	11 088	62
2	(D)	1	(D)	2	(D)	4	(D)	3	305	-	-	1	(D)	63
7	1 109	2	(D)	1	(D)	7	1 869	5	(D)	2	(D)	1	(D)	64
-	-	1	(D)	-	-	4	1 187	2	(D)	-	-	2	(D)	65
4	712	2	(D)	-	-	-	-	2	(D)	1	(D)	-	-	66
8	847	-	-	2	(D)	6	(D)	4	663	-	-	1	(D)	67
21	1 528	6	870	8	1 414	31	8 758	8	1 343	5	295	8	1 482	68
14	1 040	4	(D)	6	(D)	30	(D)	7	(D)	4	(D)	8	1 482	69
7	488	2	(D)	2	(D)	1	(D)	1	(D)	1	(D)	-	-	70
1	(D)	1	(D)	-	-	2	(D)	3	73	2	(D)	1	(D)	71
2	(D)	1	(D)	1	(D)	1	(D)	2	(D)	-	-	-	-	72
-	-	-	-	-	-	-	-	1	(D)	-	-	-	-	73
1	(D)	2	(D)	-	-	-	-	-	-	-	-	-	-	74
1	(D)	1	(D)	-	-	1	(D)	2	(D)	-	-	-	-	75

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	Selected kind-of-business or operation groups					
							Individual proprietorships (number)	Partnerships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)	
									Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
Nebraska—Con.												
1 Hall County	397	109 910	40 603	10 195	2 933	174	44	16	7 912	64	7 761	55
2 Grand Island	364	102 598	37 922	9 640	2 771	155	43	13	7 753	58	7 500	53
3 Balance of county	33	7 312	2 681	555	162	19	1	3	159	6	261	2
4 Hamilton County	44	7 487	2 560	585	260	24	4	4	1 326	8	809	3
5 Aurora	31	5 674	2 081	481	182	13	4	3	(D)	5	(D)	1
6 Balance of county	13	1 813	479	104	78	11	—	1	(D)	3	(D)	2
7 Harlan County	12	1 889	550	125	44	6	1	1	(D)	3	(D)	—
8 Hayes County	1	(D)	(D)	(D)	(D)	1	—	1	(D)	—	—	—
9 Hitchcock County	7	233	58	14	8	5	—	1	(D)	4	(D)	—
10 Holt County	67	8 076	2 504	638	262	45	5	5	637	18	977	2
11 O'Neill	49	6 209	1 948	486	208	32	5	4	(D)	13	(D)	2
12 Balance of county	18	1 867	556	152	54	13	—	1	(D)	5	(D)	—
13 Hooker County	1	(D)	(D)	(D)	(D)	1	—	—	—	—	—	—
14 Howard County	26	2 923	1 099	242	128	18	2	1	(D)	7	423	1
15 Jefferson County	52	7 601	2 854	686	324	41	1	2	(D)	14	919	2
16 Fairbury	47	7 345	2 769	665	316	38	1	2	(D)	13	(D)	2
17 Balance of county	5	256	85	21	8	3	—	—	—	1	(D)	—
18 Johnson County	19	2 676	925	202	92	11	3	1	(D)	5	390	—
19 Kearney County	30	4 528	1 291	293	113	16	6	2	(D)	5	469	—
20 Minden	24	3 631	1 079	246	98	11	6	2	(D)	4	(D)	—
21 Balance of county	6	897	212	47	15	5	—	—	—	1	(D)	—
22 Keith County	89	15 457	4 933	1 171	474	45	5	12	4 580	15	913	8
23 Ogallala	73	12 777	4 135	1 027	397	35	5	8	3 491	11	(D)	7
24 Balance of county	16	2 680	798	144	77	10	—	4	1 089	4	(D)	1
25 Keya Paha County	1	(D)	(D)	(D)	(D)	1	—	—	—	—	—	—
26 Kimball County	33	3 304	847	195	99	21	5	4	450	8	516	3
27 Kimball	33	3 304	847	195	99	21	5	4	450	8	516	3
28 Balance of county	—	—	—	—	—	—	—	—	—	—	—	—
29 Knox County	35	3 871	1 314	333	169	26	1	1	(D)	5	(D)	1
30 Lancaster County	1 426	619 236	216 661	53 913	14 176	545	131	38	29 054	196	31 741	236
31 Lincoln	1 378	600 670	213 143	53 224	13 919	519	127	36	(D)	189	31 374	225
32 Balance of county	48	18 566	3 518	689	257	26	4	2	(D)	7	367	11
33 Lincoln County	242	54 323	19 321	4 957	1 555	128	22	28	10 925	42	4 757	18
34 North Platte	217	51 925	18 591	4 800	1 505	112	21	25	(D)	38	4 592	17
35 Balance of county	25	2 398	730	157	50	16	1	3	(D)	4	165	1
36 Logan County	1	(D)	(D)	(D)	(D)	1	—	—	—	—	—	—
37 Loup County	1	(D)	(D)	(D)	(D)	—	—	—	—	—	—	—
38 McPherson County	—	—	—	—	—	—	—	—	—	—	—	—
39 Madison County	260	56 299	20 316	4 933	1 561	121	28	15	5 592	38	5 832	25
40 Norfolk	214	49 006	17 541	4 266	1 375	93	26	13	(D)	30	5 553	19
41 Balance of county	46	7 293	2 775	667	186	28	2	2	(D)	8	279	6
42 Merrick County	31	5 339	1 715	281	143	17	7	2	(D)	3	(D)	1
43 Central City	23	3 873	1 254	177	80	11	6	2	(D)	3	(D)	—
44 Balance of county	8	1 466	461	104	63	6	1	—	—	—	—	1
45 Morrill County	16	2 532	339	72	46	12	3	1	(D)	3	(D)	1
46 Nance County	21	(D)	(D)	(D)	(D)	13	1	—	—	—	—	—
47 Nemaha County	37	6 305	1 816	401	222	16	5	3	(D)	9	538	1
48 Auburn	32	3 930	963	220	111	15	4	3	(D)	8	(D)	1
49 Balance of county	5	2 375	853	181	111	1	1	—	—	1	(D)	—
50 Nuckolls County	36	3 689	1 210	317	113	23	5	3	(D)	9	398	—
51 Superior	28	2 963	1 065	289	99	18	3	1	(D)	7	(D)	—
52 Balance of county	8	726	145	28	14	5	2	2	(D)	2	(D)	—
53 Otoe County	83	14 111	4 598	1 197	515	39	11	4	814	16	1 366	3
54 Nebraska City	60	11 188	3 918	1 009	430	27	5	4	814	12	1 029	3
55 Balance of county	23	2 923	680	188	85	12	6	—	—	4	337	—
56 Pawnee County	13	2 578	811	203	83	6	1	—	—	3	(D)	1
57 Perkins County	17	2 837	607	139	53	14	—	2	(D)	2	(D)	—
58 Phelps County	64	12 284	4 773	1 423	266	36	6	3	501	13	1 052	5
59 Holdrege	55	11 256	4 480	1 354	250	29	6	3	501	12	(D)	5
60 Balance of county	9	1 028	293	69	16	7	—	—	—	1	(D)	—
61 Pierce County	38	5 636	1 876	469	204	28	1	1	(D)	9	523	1
62 Platte County	177	46 566	17 127	3 798	1 327	81	9	9	3 161	40	4 582	14
63 Columbus	157	39 749	14 873	3 385	1 140	70	9	9	3 161	36	4 240	13
64 Balance of county	20	6 817	2 254	413	187	11	—	—	—	4	342	1
65 Polk County	22	2 555	509	119	56	16	1	2	(D)	4	(D)	1
66 Red Willow County	100	13 414	3 891	914	358	52	17	4	1 203	19	1 581	8
67 McCook	88	12 612	3 683	875	337	46	17	4	1 203	18	(D)	4
68 Balance of county	12	802	208	39	21	6	—	—	—	1	(D)	4
69 Richardson County	59	8 610	3 397	824	349	30	8	2	(D)	14	1 333	3
70 Falls City	49	7 747	3 167	776	330	27	6	2	(D)	10	(D)	2
71 Balance of county	10	863	230	48	19	3	2	—	—	4	(D)	1
72 Rock County	16	1 115	311	69	57	12	—	2	(D)	3	(D)	—
73 Saline County	58	8 925	2 993	719	305	34	6	2	(D)	13	947	2
74 Crete	31	5 426	1 942	475	207	20	1	1	(D)	6	426	—
75 Balance of county	27	3 499	1 051	244	98	14	5	1	(D)	7	521	2

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.															
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)		
58	16 722	23	3 003	25	9 098	77	33 916	23	4 753	10	(D)	45	13 250	1	
51	14 832	21	(D)	21	8 290	74	(D)	23	4 753	10	(D)	39	(D)	2	
7	1 890	2	(D)	4	808	3	(D)	—	—	—	(D)	6	(D)	3	
4	128	3	757	2	(D)	9	2 238	3	631	2	(D)	4	935	4	
1	(D)	—	—	2	(D)	9	2 238	3	631	2	(D)	3	(D)	5	
3	(D)	3	757	—	—	—	—	—	—	—	—	1	(D)	6	
2	(D)	1	(D)	1	(D)	3	746	1	(D)	—	—	—	—	7	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	8	
1	(D)	1	(D)	—	—	—	—	—	—	—	—	—	—	9	
9	795	4	527	4	433	16	3 533	4	546	—	—	3	(D)	10	
6	651	2	(D)	3	(D)	13	(D)	3	(D)	—	—	2	(D)	11	
3	144	2	(D)	1	(D)	3	(D)	1	(D)	—	—	1	(D)	12	
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—	13	
5	417	1	(D)	1	(D)	5	1 554	2	(D)	—	—	3	(D)	14	
8	442	3	(D)	4	185	11	4 875	6	379	—	—	2	(D)	15	
5	(D)	2	(D)	4	185	11	4 875	6	379	—	—	2	(D)	16	
3	(D)	1	(D)	—	—	—	—	—	—	—	—	—	—	17	
4	308	—	—	2	(D)	3	(D)	3	(D)	—	—	1	(D)	18	
6	761	4	695	2	(D)	6	828	3	(D)	1	(D)	1	(D)	19	
3	326	2	(D)	2	(D)	6	828	3	(D)	1	(D)	1	(D)	20	
3	435	2	(D)	—	—	—	—	—	—	—	—	—	—	21	
11	2 219	10	454	5	238	16	3 984	7	1 577	—	—	5	827	22	
7	1 487	9	(D)	4	(D)	15	(D)	7	1 577	—	—	5	827	23	
4	732	1	(D)	1	(D)	1	(D)	—	—	—	—	—	—	24	
—	—	1	(D)	—	—	—	—	—	—	—	—	—	—	25	
3	(D)	1	(D)	2	(D)	4	(D)	3	311	1	(D)	4	521	26	
3	(D)	1	(D)	2	(D)	4	(D)	3	311	1	(D)	4	521	27	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	28	
4	384	—	—	4	402	15	2 487	5	332	—	—	—	—	—	29
137	40 452	78	17 384	91	22 647	310	160 170	99	38 922	48	4 975	174	121 912	30	
130	(D)	74	17 000	85	20 650	306	159 660	98	(D)	47	(D)	170	(D)	31	
7	(D)	4	384	6	1 997	4	510	1	(D)	1	(D)	4	(D)	32	
26	5 242	11	1 161	10	896	57	18 220	18	5 108	12	(D)	18	4 167	33	
20	4 482	8	936	7	(D)	54	17 775	18	5 108	12	(D)	16	4 167	34	
6	760	3	225	3	(D)	3	445	—	—	—	—	2	(D)	35	
—	—	—	—	1	(D)	—	—	—	—	—	—	—	—	36	
—	—	—	—	—	(D)	1	(D)	—	—	—	—	—	—	37	
—	—	—	—	—	(D)	—	—	—	—	—	—	—	—	38	
37	6 464	14	1 320	16	2 766	61	20 637	18	5 325	7	253	26	4 282	39	
28	5 422	11	(D)	13	(D)	52	17 155	15	(D)	7	253	23	(D)	40	
9	1 042	3	(D)	3	(D)	9	3 482	3	(D)	—	—	3	(D)	41	
5	446	3	(D)	3	(D)	8	1 707	3	441	1	(D)	2	(D)	42	
3	(D)	1	(D)	2	(D)	7	(D)	3	441	—	(D)	2	(D)	43	
2	(D)	2	(D)	1	(D)	1	(D)	—	—	1	(D)	—	—	44	
3	(D)	—	—	1	(D)	4	738	3	154	—	—	—	—	45	
3	(D)	1	(D)	3	(D)	7	(D)	2	(D)	4	(D)	1	(D)	46	
5	815	3	(D)	2	(D)	8	1 726	4	346	2	(D)	—	—	47	
5	815	2	(D)	1	(D)	7	(D)	4	346	2	(D)	—	—	48	
—	1	(D)	1	(D)	1	(D)	1	(D)	—	—	—	—	—	49	
5	629	1	(D)	4	179	8	1 679	3	227	—	—	3	(D)	50	
3	(D)	—	4	179	8	1 679	2	(D)	—	—	3	(D)	51		
2	(D)	1	(D)	—	—	—	1	(D)	—	—	—	—	—	52	
11	1 628	2	(D)	4	582	23	6 050	9	1 155	3	(D)	8	1 216	53	
5	778	1	(D)	1	(D)	19	5 347	5	630	2	(D)	8	1 216	54	
6	850	1	(D)	3	(D)	4	703	4	525	1	(D)	—	—	55	
3	412	—	—	—	—	4	1 381	2	(D)	—	—	—	—	56	
3	(D)	3	339	—	—	4	913	2	(D)	—	—	1	(D)	57	
10	1 736	3	(D)	5	337	10	5 487	4	803	2	(D)	9	1 499	58	
6	1 234	1	(D)	4	(D)	10	5 487	4	803	2	(D)	8	(D)	59	
4	502	2	(D)	1	(D)	—	—	—	—	—	—	1	(D)	60	
8	1 324	4	600	2	(D)	8	2 588	2	(D)	—	—	3	(D)	61	
20	5 932	10	3 205	19	6 758	32	11 256	11	1 774	3	(D)	17	6 929	62	
14	5 324	7	(D)	14	(D)	31	(D)	11	1 774	3	(D)	17	6 929	63	
6	608	3	(D)	5	(D)	1	(D)	—	—	—	—	—	—	64	
2	(D)	—	—	1	(D)	6	719	4	406	—	—	1	(D)	65	
12	1 358	4	(D)	8	822	20	4 586	8	1 148	1	(D)	16	1 777	66	
10	(D)	—	7	(D)	20	(D)	4 586	8	1 148	1	(D)	16	1 777	67	
2	(D)	4	(D)	1	(D)	—	—	—	—	—	—	—	—	68	
6	411	4	567	4	174	15	4 562	6	718	2	(D)	3	133	69	
5	(D)	4	567	4	174	12	4 370	5	(D)	2	(D)	3	133	70	
1	(D)	—	—	—	—	3	192	1	(D)	—	—	—	—	71	
1	(D)	1	(D)	1	(D)	2	(D)	2	(D)	2	(D)	2	(D)	72	
7	716	4	531	5	933	14	4 200	6	700	2	(D)	2	(D)	73	
5	(D)	1	(D)	2	(D)	9	3 303	3	105	2	(D)	2	(D)	74	
2	(D)	3	(D)	3	(D)	5	897	3	595	—	—	—	—	75	

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees period including March 12 (number)	Unincorporated businesses or operations	Selected kind-of-business or operation groups						
							Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		
							Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
Nebraska—Con.													
1 Sarpy County -----	374	121 571	47 272	12 053	2 988	122	22	7	(D)	63	8 405	63	50 950
2 Bellevue -----	165	68 899	27 693	7 469	1 598	46	9	4	(D)	34	4 461	26	32 498
3 La Vista -----	27	4 664	1 800	392	157	8	2	—	—	3	(D)	6	611
4 Papillion -----	94	18 045	7 243	1 441	510	36	7	1	(D)	14	2 201	13	2 210
5 Balance of county -----	88	29 963	10 536	2 751	723	32	4	2	(D)	12	(D)	18	15 631
6 Saunders County -----	54	5 426	1 811	410	208	29	5	—	—	7	532	6	234
7 Wahoo -----	22	3 797	1 291	311	158	12	3	—	—	4	(D)	1	(D)
8 Balance of county -----	32	1 629	520	99	50	17	2	—	—	3	(D)	5	(D)
9 Scotts Bluff County -----	274	63 524	27 038	6 563	1 706	125	29	10	2 218	43	6 379	31	5 283
10 Gering -----	59	10 706	4 113	988	352	30	3	2	(D)	9	674	6	(D)
11 Scottsbluff -----	182	48 106	21 452	5 250	1 195	79	25	6	1 871	30	5 379	21	4 015
12 Balance of county -----	33	4 712	1 473	325	159	16	1	2	(D)	4	326	4	(D)
13 Seward County -----	54	15 138	5 323	1 236	438	31	7	2	(D)	15	1 304	—	—
14 Seward -----	36	6 638	1 729	401	153	22	6	1	(D)	11	922	—	—
15 Balance of county -----	18	8 500	3 594	835	285	9	1	1	(D)	4	382	—	—
16 Sheridan County -----	38	4 482	1 543	367	128	25	5	2	(D)	12	700	1	(D)
17 Sherman County -----	17	1 565	440	90	44	11	—	1	(D)	5	148	—	—
18 Sioux County -----	5	597	129	20	23	3	2	1	(D)	—	—	1	(D)
19 Stanton County -----	13	689	146	29	17	9	—	—	—	2	(D)	—	—
20 Thayer County -----	27	2 148	716	171	68	17	3	3	169	8	291	—	—
21 Thomas County -----	6	516	115	23	17	3	2	2	(D)	—	—	—	—
22 Thurston County -----	15	1 663	624	140	36	9	1	—	—	5	564	1	(D)
23 Valley County -----	39	4 688	1 358	323	127	25	3	2	(D)	6	312	1	(D)
24 Ord -----	31	3 948	1 115	267	104	18	3	2	(D)	4	(D)	1	(D)
25 Balance of county -----	8	740	243	56	23	7	—	—	—	2	(D)	—	—
26 Washington County -----	86	14 357	6 281	1 501	391	46	2	3	(D)	17	1 010	14	(D)
27 Blair -----	65	12 527	5 551	1 281	334	34	1	3	(D)	13	881	9	1 391
28 Balance of county -----	21	1 830	730	220	57	12	1	—	—	4	129	5	(D)
29 Wayne County -----	38	6 504	2 132	488	245	21	1	1	(D)	11	800	3	(D)
30 Wayne -----	32	5 131	1 946	442	233	18	1	1	(D)	9	(D)	3	(D)
31 Balance of county -----	6	1 373	186	46	12	3	—	—	—	2	(D)	—	—
32 Webster County -----	21	3 463	1 178	279	114	12	1	1	(D)	4	556	2	(D)
33 Wheeler County -----	—	—	—	—	—	—	—	—	—	—	—	—	—
34 York County -----	108	18 036	5 674	1 261	533	67	4	9	4 676	16	1 098	8	(D)
35 York -----	90	15 258	5 009	1 110	465	57	3	7	(D)	15	(D)	7	523
36 Balance of county -----	18	2 778	665	151	68	10	1	2	(D)	1	(D)	1	(D)

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.

Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
56	10 930	22	4 385	33	7 516	66	19 387	15	(D)	17	(D)	27	12 762	1
21	4 618	10	2 517	14	4 341	25	6 779	6	636	9	(D)	12	9 243	2
2	(D)	1	(D)	7	1 041	6	947	—	—	1	(D)	1	(D)	3
19	(D)	5	(D)	5	1 157	23	7 791	9	(D)	2	(D)	3	(D)	4
14	3 267	6	1 297	7	977	12	3 870	—	—	5	(D)	11	(D)	5
9	1 089	3	72	7	252	8	1 790	6	896	3	(D)	4	(D)	6
4	615	—	—	—	—	6	(D)	3	(D)	1	(D)	3	(D)	7
5	474	3	72	7	252	2	(D)	3	(D)	2	(D)	1	(D)	8
35	6 114	14	1 650	19	1 954	71	29 777	21	6 316	7	167	23	3 666	9
13	(D)	2	(D)	4	(D)	12	4 290	6	(D)	2	(D)	3	(D)	10
21	4 122	6	(D)	13	1 509	51	23 707	13	4 210	5	(D)	16	2 500	11
1	(D)	6	(D)	2	(D)	8	1 780	2	(D)	—	—	4	(D)	12
3	(D)	8	3 592	4	355	12	8 265	4	516	3	(D)	3	264	13
2	(D)	4	(D)	4	355	7	2 022	4	516	2	(D)	1	(D)	14
1	(D)	4	(D)	—	—	5	6 243	—	—	1	(D)	2	(D)	15
—	—	2	(D)	7	988	6	1 662	5	471	—	—	2	(D)	16
4	683	—	—	2	(D)	2	(D)	3	200	—	—	—	—	17
1	(D)	—	—	—	—	1	(D)	1	(D)	—	—	—	—	18
3	(D)	1	(D)	2	(D)	2	(D)	2	(D)	1	(D)	—	—	19
4	432	1	(D)	1	(D)	3	(D)	4	507	2	(D)	1	(D)	20
1	(D)	2	(D)	—	—	—	—	—	—	—	—	—	—	21
3	(D)	1	(D)	—	—	2	(D)	2	(D)	1	(D)	—	—	22
4	700	4	111	4	138	9	2 135	5	686	1	(D)	3	(D)	23
1	(D)	3	(D)	4	138	8	(D)	5	686	—	(D)	3	(D)	24
3	(D)	1	(D)	—	—	1	(D)	—	—	1	(D)	—	—	25
5	513	5	643	7	371	15	2 487	8	(D)	1	(D)	11	6 547	26
3	(D)	4	(D)	6	(D)	13	(D)	7	598	1	(D)	6	(D)	27
2	(D)	1	(D)	1	(D)	2	(D)	1	(D)	—	—	5	(D)	28
4	1 533	3	338	2	(D)	9	2 600	4	(D)	—	—	1	(D)	29
3	(D)	1	(D)	2	(D)	8	(D)	4	(D)	—	—	1	(D)	30
1	(D)	2	(D)	—	—	1	(D)	—	—	—	—	—	—	31
2	(D)	—	—	2	(D)	5	1 616	4	167	1	(D)	—	—	32
—	—	—	—	—	—	—	—	—	—	—	—	—	—	33
19	1 920	8	1 564	10	908	21	4 377	7	1 147	2	(D)	8	1 727	34
13	1 127	6	(D)	9	(D)	19	(D)	6	(D)	1	(D)	7	(D)	35
6	793	2	(D)	1	(D)	2	(D)	1	(D)	—	—	1	(D)	36

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
	GRAND ISLAND							
	Total-----	364	102 598	37 922	9 640	2 771	155	43
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)-----	13	7 753	2 059	467	338	6	2
7011	Hotels and motels-----	12	(D)	(D)	(D)	(D)	5	2
7011 pt.	Hotels-----	1	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts-----	11	(D)	(D)	(D)	(D)	4	2
702, 3	Other lodging places-----	1	(D)	(D)	(D)	(D)	1	-
72	Personal services -----	58	7 500	2 596	580	297	33	7
721	Laundry, cleaning, and garment services-----	15	2 257	816	220	124	4	3
7211	Power laundries, family and commercial*-----	2	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*-----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning-----	3	143	22	6	6	2	1
7216	Drycleaning plants, except rug cleaning*-----	5	660	255	65	32	1	-
7217	Carpet and upholstery cleaning-----	3	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries*-----	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*-----	2	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait-----	3	(D)	(D)	(D)	(D)	3	-
723, 4	Beauty and barber shops-----	34	(D)	(D)	(D)	(D)	24	4
723	Beauty shops-----	32	(D)	(D)	(D)	(D)	22	4
724	Barber shops-----	2	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors-----	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories-----	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services-----	3	(D)	(D)	(D)	(D)	1	-
73	Business services -----	53	(D)	(D)	(D)	(D)	14	5
731	Advertising-----	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies-----	7	1 052	463	152	53	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services-----	5	(D)	(D)	(D)	(D)	1	1
734	Services to dwellings and other buildings-----	18	2 036	992	213	116	8	1
735	Miscellaneous equipment rental and leasing-----	5	1 591	302	64	22	-	1
736	Personnel supply services-----	3	(D)	(D)	(D)	(D)	1	1
737	Computer programming, data processing, and other computer related services-----	3	1 593	270	76	20	-	1
738	Miscellaneous business services-----	11	(D)	(D)	(D)	(D)	3	-
75	Automotive repair, services, and parking -----	51	14 832	4 054	926	287	23	4
751	Automotive rental and leasing, without drivers-----	5	(D)	(D)	(D)	(D)	-	-
752	Automobile parking-----	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops-----	38	(D)	(D)	(D)	(D)	20	3
7532	Top, body, and upholstery repair shops and paint shops-----	13	(D)	(D)	(D)	(D)	7	2
7538	General automotive repair shops-----	12	(D)	(D)	(D)	(D)	8	-
7533, 4, 6, 7, 9	Other automotive repair shops-----	13	2 378	755	158	52	5	1
754	Automotive services, except repair-----	7	(D)	(D)	(D)	(D)	2	1
76	Miscellaneous repair services -----	21	(D)	(D)	(D)	(D)	13	2
762	Electrical repair shops-----	6	(D)	(D)	(D)	(D)	2	1
7622	Radio and television repair shops-----	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops-----	4	(D)	(D)	(D)	(D)	1	1
763	Watch, clock, and jewelry repair-----	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair-----	2	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services-----	12	(D)	(D)	(D)	(D)	8	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	21	8 290	1 732	499	417	7	1
781, 2	Motion picture production, distribution, and services-----	-	-	-	-	-	-	-
783	Motion picture theaters-----	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental-----	1	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers-----	-	-	-	-	-	-	-
793	Bowling centers-----	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums-----	16	6 289	1 168	348	316	7	1
80	Health services -----	74	(D)	(D)	(D)	(D)	28	6
801	Offices and clinics of doctors of medicine-----	25	20 452	11 092	3 283	248	3	3
802	Offices and clinics of dentists-----	28	(D)	(D)	(D)	(D)	16	1
803	Offices and clinics of doctors of osteopathy-----	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners-----	14	2 892	1 077	232	53	7	1
8041	Offices and clinics of chiropractors-----	6	(D)	(D)	(D)	(D)	3	-
8042	Offices and clinics of optometrists-----	4	1 426	424	103	29	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.-----	4	(D)	(D)	(D)	(D)	2	-
805	Nursing and personal care facilities-----	3	(D)	(D)	(D)	(D)	-	1
806	Hospitals-----	-	-	-	-	-	-	-
807, 8, 9	Other health services-----	4	(D)	(D)	(D)	(D)	2	-
81	Legal services -----	23	4 753	949	240	69	13	8
823, 4, 9	Selected educational services -----	1	(D)	(D)	(D)	(D)	-	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- ships (number)
GRAND ISLAND—Con.								
83	Social services	10	(D)	(D)	(D)	(D)	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	39	(D)	(D)	(D)	(D)	12	8
871	Engineering, architectural, and surveying services	7	(D)	(D)	(D)	(D)	1	1
872	Accounting, auditing, and bookkeeping services	17	(D)	(D)	(D)	(D)	7	4
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	13	(D)	(D)	(D)	(D)	4	3
89	Services, n.e.c.	-	-	-	-	-	-	-
LINCOLN								
	Total	1 378	600 670	213 143	53 224	13 919	519	127
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	36	(D)	(D)	(D)	(D)	10	6
7011	Hotels and motels	34	(D)	(D)	(D)	(D)	9	6
7011 pt.	Hotels	8	(D)	(D)	(D)	(D)	3	3
7011 pt.	Motels, motor hotels, and tourist courts	26	(D)	(D)	(D)	(D)	6	3
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	Personal services	189	31 374	11 624	2 751	1 235	96	12
721	Laundry, cleaning, and garment services	33	(D)	(D)	(D)	(D)	14	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	8	(D)	(D)	(D)	(D)	5	-
7216	Drycleaning plants, except rug cleaning*	12	3 762	1 619	369	164	2	-
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	(D)	6	-
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	17	2 681	576	118	52	10	-
723, 4	Beauty and barber shops	109	12 230	5 422	1 292	578	55	9
723	Beauty shops	88	(D)	(D)	(D)	(D)	42	6
724	Barber shops	21	(D)	(D)	(D)	(D)	13	3
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	1	1
726	Funeral service and crematories	5	(D)	(D)	(D)	(D)	1	-
729	Miscellaneous personal services	23	(D)	(D)	(D)	(D)	15	2
73	Business services	225	143 357	44 645	11 239	3 255	58	13
731	Advertising	24	7 618	3 441	943	178	3	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	11	3 469	1 505	380	95	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	24	24 626	10 104	2 144	584	8	2
734	Services to dwellings and other buildings	55	9 240	4 595	1 062	671	28	3
735	Miscellaneous equipment rental and leasing	9	(D)	(D)	(D)	(D)	1	-
736	Personnel supply services	22	5 867	3 498	781	535	6	-
737	Computer programming, data processing, and other computer related services	31	(D)	(D)	(D)	(D)	3	1
738	Miscellaneous business services	49	(D)	(D)	(D)	(D)	9	4
75	Automotive repair, services, and parking	130	(D)	(D)	(D)	(D)	55	5
751	Automotive rental and leasing, without drivers	8	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	6	2 093	283	73	39	1	-
753	Automotive repair shops	95	(D)	(D)	(D)	(D)	46	4
7532	Top, body, and upholstery repair shops and paint shops	31	(D)	(D)	(D)	(D)	17	-
7538	General automotive repair shops	44	(D)	(D)	(D)	(D)	24	1
7533, 4, 6, 7, 9	Other automotive repair shops	20	4 502	1 277	297	78	5	3
754	Automotive services, except repair	21	4 676	1 460	342	174	8	1
76	Miscellaneous repair services	74	17 000	5 127	1 196	335	31	1
762	Electrical repair shops	27	(D)	(D)	(D)	(D)	11	-
7622	Radio and television repair shops	8	(D)	(D)	(D)	(D)	4	-
7623, 9	Other electrical and electronic repair shops	19	(D)	(D)	(D)	(D)	7	-
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	7	(D)	(D)	(D)	(D)	5	-
769	Miscellaneous repair shops and related services	38	(D)	(D)	(D)	(D)	15	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	85	20 650	5 148	1 246	823	23	11
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	9	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	16	(D)	(D)	(D)	(D)	6	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	639	190	40	21	3	1
793	Bowling centers	7	(D)	(D)	(D)	(D)	-	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	46	(D)	(D)	(D)	(D)	14	6

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							Individual proprietorships (number)	Partnerships (number)
LINCOLN—Con.								
80	Health services	306	159 660	69 010	17 734	2 845	131	26
801	Offices and clinics of doctors of medicine	132	(D)	(D)	(D)	(D)	37	16
802	Offices and clinics of dentists	108	(D)	(D)	(D)	(D)	68	4
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	35	7 307	2 265	619	139	22	1
8041	Offices and clinics of chiropractors	15	2 655	768	164	48	12	-
8042	Offices and clinics of optometrists	7	2 508	680	191	58	6	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	13	2 144	817	264	33	4	1
805	Nursing and personal care facilities	6	11 994	5 805	1 212	567	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	25	(D)	(D)	(D)	(D)	3	5
81	Legal services	98	(D)	(D)	(D)	(D)	47	26
823, 4, 9	Selected educational services	7	2 074	745	113	44	2	-
83	Social services	47	(D)	(D)	(D)	(D)	23	2
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	170	(D)	(D)	(D)	(D)	42	24
871	Engineering, architectural, and surveying services	53	(D)	(D)	(D)	(D)	9	6
872	Accounting, auditing, and bookkeeping services	57	(D)	(D)	(D)	(D)	22	14
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	13	(D)	(D)	(D)	(D)	1	1
874	Management and public relations services	47	(D)	(D)	(D)	(D)	10	3
89	Services, n.e.c.	11	(D)	(D)	(D)	(D)	1	1
OMAHA								
	Total	3 130	1 772 649	695 655	171 785	42 228	836	217
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	44	66 755	16 457	3 787	2 336	5	5
7011	Hotels and motels	42	(D)	(D)	(D)	(D)	4	5
7011 pt.	Hotels	16	(D)	(D)	(D)	(D)	1	-
7011 pt.	Hotels, 25 guestrooms or more	16	(D)	(D)	(D)	(D)	1	-
7011 pt.	Hotels, less than 25 guestrooms	-	-	-	-	-	-	-
7011 pt.	Motels, motor hotels, and tourist courts	26	25 302	5 846	1 328	768	4	4
7011 pt.	Motels, tourist courts	22	(D)	(D)	(D)	(D)	4	4
7011 pt.	Motor hotels	4	(D)	(D)	(D)	(D)	-	-
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks	1	(D)	(D)	(D)	(D)	-	-
72	Personal services	377	62 719	23 155	5 556	2 260	117	23
721	Laundry, cleaning, and garment services	100	(D)	(D)	(D)	(D)	17	-
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	5	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	18	(D)	(D)	(D)	(D)	4	-
7216	Drycleaning plants, except rug cleaning*	47	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	12	(D)	(D)	(D)	(D)	6	-
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	15	(D)	(D)	(D)	(D)	5	-
7212	Garment pressing, and agents for laundries and drycleaners	10	(D)	(D)	(D)	(D)	3	-
7219	Laundry and garment services, n.e.c.*	5	(D)	(D)	(D)	(D)	2	-
7219 pt.	Diaper and other laundry services, n.e.c.*	5	(D)	(D)	(D)	(D)	2	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	28	4 370	839	188	108	9	1
723, 4	Beauty and barber shops	182	20 706	9 137	2 276	913	78	20
723	Beauty shops	163	(D)	(D)	(D)	(D)	63	20
724	Barber shops	19	(D)	(D)	(D)	(D)	15	-
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	-
726	Funeral service and crematories	22	(D)	(D)	(D)	(D)	1	-
729	Miscellaneous personal services	42	6 605	2 031	514	314	9	2
7291	Tax return preparation services	9	(D)	(D)	(D)	(D)	1	1
7299	Miscellaneous personal services, n.e.c.	33	(D)	(D)	(D)	(D)	8	1

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							Individual proprie- torships (number)	Partners- ships (number)
	OMAHA—Con.							
73	Business services	644	574 956	226 308	55 751	18 445	108	21
731	Advertising	47	(D)	(D)	(D)	(D)	-	1
7311	Advertising agencies	35	(D)	(D)	(D)	(D)	-	-
7312	Outdoor advertising services	4	(D)	(D)	(D)	(D)	-	1
7313	Radio, television, publishers' advertising representatives	4	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	767	301	68	20	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	19	(D)	(D)	(D)	(D)	2	1
7322	Adjustment and collection services	15	(D)	(D)	(D)	(D)	1	1
7323	Credit reporting services	4	(D)	(D)	(D)	(D)	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	74	(D)	(D)	(D)	(D)	14	5
7331	Direct mail advertising services	14	(D)	(D)	(D)	(D)	-	1
7334	Photocopying and duplicating services	12	(D)	(D)	(D)	(D)	2	-
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	-	-
7334 pt.	Duplicating services, except printing	5	(D)	(D)	(D)	(D)	2	-
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	3	2
7335, 6	Commercial photography, art, and graphics	38	(D)	(D)	(D)	(D)	9	2
7335	Commercial photography	9	(D)	(D)	(D)	(D)	2	1
7336	Commercial art and graphic design	29	(D)	(D)	(D)	(D)	7	1
734	Services to dwellings and other buildings	126	32 843	18 040	4 277	3 065	56	7
7342	Disinfecting and pest control services	13	(D)	(D)	(D)	(D)	2	-
7349	Building cleaning and maintenance services, n.e.c.	113	(D)	(D)	(D)	(D)	54	7
7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	112	(D)	(D)	(D)	(D)	54	7
735	Miscellaneous equipment rental and leasing	56	(D)	(D)	(D)	(D)	3	5
7352	Medical equipment rental and leasing	11	(D)	(D)	(D)	(D)	-	-
7353	Heavy construction equipment rental and leasing	3	(D)	(D)	(D)	(D)	-	1
7359	Equipment rental and leasing, n.e.c.	42	(D)	(D)	(D)	(D)	3	3
736	Personnel supply services	68	(D)	(D)	(D)	(D)	6	1
7361	Employment agencies	35	(D)	(D)	(D)	(D)	6	1
7363	Help supply services	33	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	96	(D)	(D)	(D)	(D)	6	-
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	45	(D)	(D)	(D)	(D)	2	-
7371	Computer programming services	29	(D)	(D)	(D)	(D)	1	-
7372	Prepackaged software	7	(D)	(D)	(D)	(D)	1	-
7373	Computer integrated systems design	9	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	27	(D)	(D)	(D)	(D)	1	-
7374, 5	Computer processing, information retrieval	27	(D)	(D)	(D)	(D)	1	-
7376	Computer facilities management services	-	-	-	-	-	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	24	(D)	(D)	(D)	(D)	3	-
7377	Computer rental and leasing	3	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	15	(D)	(D)	(D)	(D)	1	-
7379	Computer related services, n.e.c.	6	(D)	(D)	(D)	(D)	2	-
738	Miscellaneous business services	158	122 524	45 400	10 319	4 390	21	1
7381, 2	Detective agencies and protective services	37	(D)	(D)	(D)	(D)	3	-
7381	Detective, guard, and armored car services	29	(D)	(D)	(D)	(D)	3	-
7382	Security systems services	8	(D)	(D)	(D)	(D)	-	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	19	(D)	(D)	(D)	(D)	1	-
7389	Business services, n.e.c.	100	(D)	(D)	(D)	(D)	17	1
7389 pt.	Sign painting shops	5	(D)	(D)	(D)	(D)	2	-
7389 pt.	Interior designing	19	(D)	(D)	(D)	(D)	5	-
7389 pt.	Telephone answering services	2	(D)	(D)	(D)	(D)	1	-
7389 pt.	Other business services	74	(D)	(D)	(D)	(D)	9	1
75	Automotive repair, services, and parking	323	121 785	27 465	6 537	1 986	91	8
751	Automotive rental and leasing, without drivers	35	(D)	(D)	(D)	(D)	2	-
7513	Truck rental and leasing, without drivers	13	(D)	(D)	(D)	(D)	1	-
7514, 5	Passenger car rental and leasing, without drivers	20	(D)	(D)	(D)	(D)	1	-
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	25	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	20	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	5	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	221	59 087	17 191	4 152	1 115	72	4
7532	Top, body, and upholstery repair shops and paint shops	77	(D)	(D)	(D)	(D)	29	1
7532 pt.	Top and body repair shops	70	(D)	(D)	(D)	(D)	29	1
7532 pt.	Paint shops	7	(D)	(D)	(D)	(D)	-	-
7538	General automotive repair shops	81	(D)	(D)	(D)	(D)	34	2
7538 pt.	General automotive repair shops, except diesel	72	(D)	(D)	(D)	(D)	31	2
7538 pt.	Diesel repair shops	9	(D)	(D)	(D)	(D)	3	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
75	OMAHA—Con.							
753	Automotive repair, services, and parking—Con.							
7533, 4, 6, 7, 9	Automotive repair shops—Con. Other automotive repair shops	63	(D)	(D)	(D)	(D)	9	1
7533	Automotive exhaust system repair shops	13	(D)	(D)	(D)	(D)	—	—
7534	Tire retreading and repair shops	5	2 623	623	152	37	—	—
7536	Automotive glass replacement shops	11	(D)	(D)	(D)	(D)	1	—
7537	Automotive transmission repair shops	17	(D)	(D)	(D)	(D)	2	—
7539	Automotive repair shops, n.e.c.	17	(D)	(D)	(D)	(D)	6	1
7539 pt.	Radiator repair	4	793	233	59	16	2	—
7539 pt.	Brake, front end, and wheel alignment	10	(D)	(D)	(D)	(D)	3	1
7539 pt.	Automotive electrical and fuel system services	1	(D)	(D)	(D)	(D)	—	—
7539 pt.	Other automotive repair shops, n.e.c.	2	(D)	(D)	(D)	(D)	1	—
754	Automotive services, except repair	42	(D)	(D)	(D)	(D)	16	4
7542	Carwashes	26	4 716	1 621	402	244	14	4
7549	Automotive services, except repair and carwashes	16	(D)	(D)	(D)	(D)	2	—
76	Miscellaneous repair services	144	37 616	11 948	2 996	728	36	5
762	Electrical repair shops	52	(D)	(D)	(D)	(D)	12	2
7622	Radio and television repair shops	18	(D)	(D)	(D)	(D)	4	—
7623, 9	Other electrical and electronic repair shops	34	(D)	(D)	(D)	(D)	8	2
7623	Refrigeration and air-conditioning service and repair shops	10	(D)	(D)	(D)	(D)	—	1
7629	Electrical and electronic repair shops, n.e.c.	24	(D)	(D)	(D)	(D)	8	1
763	Watch, clock, and jewelry repair	8	(D)	(D)	(D)	(D)	4	—
764	Reupholstery and furniture repair	18	1 632	629	141	60	9	1
769	Miscellaneous repair shops and related services	66	(D)	(D)	(D)	(D)	11	2
7692	Welding repair	6	(D)	(D)	(D)	(D)	1	—
7694	Armature rewinding shops	5	(D)	(D)	(D)	(D)	—	—
7699	Repair shops and related services, n.e.c.	55	17 549	5 423	1 270	296	10	2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	172	76 985	20 210	4 085	2 039	36	11
781, 2	Motion picture production, distribution, and services	15	(D)	(D)	(D)	(D)	1	1
783	Motion picture theaters	14	(D)	(D)	(D)	(D)	—	—
7832	Motion picture theaters, except drive-in	13	(D)	(D)	(D)	(D)	1	—
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	21	(D)	(D)	(D)	(D)	4	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	24	4 736	1 791	380	231	10	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	12	(D)	(D)	(D)	(D)	4	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	(D)	(D)	(D)	(D)	6	1
793	Bowling centers	16	(D)	(D)	(D)	(D)	2	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	82	38 414	10 771	1 818	891	18	6
794	Commercial sports	6	(D)	(D)	(D)	(D)	2	—
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	—	—
7948	Racing, including track operation	5	(D)	(D)	(D)	(D)	2	—
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	76	(D)	(D)	(D)	(D)	16	6
791	Dance studios, schools, and halls	9	(D)	(D)	(D)	(D)	6	—
7991	Physical fitness facilities	17	(D)	(D)	(D)	(D)	3	—
7992	Public golf courses	4	(D)	(D)	(D)	(D)	2	—
7993	Coin-operated amusement devices	11	(D)	(D)	(D)	(D)	1	—
7996	Amusement parks	2	(D)	(D)	(D)	(D)	—	—
7997	Membership sports and recreation clubs	9	(D)	(D)	(D)	(D)	1	—
7999, 84	Amusement and recreation services, including museums, n.e.c.	24	(D)	(D)	(D)	(D)	5	2
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	—	—
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—	—	—
7999 pt.	Billiard and pool establishments	1	(D)	(D)	(D)	(D)	—	—
7999 pt., 84	Other recreation and amusements, including museums	21	(D)	(D)	(D)	(D)	5	2
80	Health services	698	453 455	209 026	54 241	8 125	258	32
801	Offices and clinics of doctors of medicine	355	228 457	125 272	32 847	2 608	97	22
801 pt.	Offices of doctors of medicine	350	215 899	118 881	31 286	2 256	97	22
801 pt.	Clinics of doctors of medicine	5	12 558	6 391	1 561	352	—	—
802	Offices and clinics of dentists	199	(D)	(D)	(D)	(D)	123	5
802 pt.	Offices of dentists	199	(D)	(D)	(D)	(D)	123	5
802 pt.	Clinics of dentists	—	—	—	—	—	—	—
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—	—	—
804	Offices and clinics of other health practitioners	61	(D)	(D)	(D)	(D)	27	—
8041	Offices and clinics of chiropractors	23	(D)	(D)	(D)	(D)	18	—
8042	Offices and clinics of optometrists	9	(D)	(D)	(D)	(D)	2	—
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	29	(D)	(D)	(D)	(D)	7	—
8043	Offices and clinics of podiatrists	12	(D)	(D)	(D)	(D)	5	—
8049	Offices and clinics of health practitioners, n.e.c.	17	(D)	(D)	(D)	(D)	2	—

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F.

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- ships (number)
	OMAHA—Con.							
10	Health services—Con.							
105	Nursing and personal care facilities	17	(D)	(D)	(D)	(D)	1	3
1051	Skilled nursing care facilities	9	(D)	(D)	(D)	(D)	-	3
1052, 9	Nursing and personal care facilities, except skilled nursing care facilities	8	(D)	(D)	(D)	(D)	1	-
1052	Intermediate care facilities	6	(D)	(D)	(D)	(D)	1	-
1059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
306	Hospitals	2	(D)	(D)	(D)	(D)	-	-
3062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
3063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	-	-
3069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
307, 8, 9	Other health services	64	(D)	(D)	(D)	(D)	10	2
307	Medical and dental laboratories	31	(D)	(D)	(D)	(D)	6	2
3071	Medical laboratories	17	(D)	(D)	(D)	(D)	2	1
3072	Dental laboratories	14	(D)	(D)	(D)	(D)	4	1
308	Home health care services	13	(D)	(D)	(D)	(D)	2	-
309	Miscellaneous health and allied services, n.e.c.	20	(D)	(D)	(D)	(D)	2	-
9092	Kidney dialysis centers	-	-	-	-	-	-	-
9093	Specialty outpatient facilities, n.e.c.	11	(D)	(D)	(D)	(D)	2	-
9099	Health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)	-	-
81	Legal services	236	132 782	53 032	12 352	1 639	81	70
823, 4, 9	Selected educational services	23	(D)	(D)	(D)	(D)	3	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	13	5 436	2 195	471	119	-	1
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)	3	-
83	Social services	70	11 646	5 493	1 201	539	19	1
835	Child day care services	47	(D)	(D)	(D)	(D)	15	1
832, 3, 6, 9	Other social services	23	(D)	(D)	(D)	(D)	4	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	365	222 591	97 647	24 289	3 869	81	38
871	Engineering, architectural, and surveying services	109	95 986	47 113	12 096	1 552	17	5
8711	Engineering services	61	55 037	26 982	6 365	854	4	2
8712	Architectural services	43	(D)	(D)	(D)	(D)	11	2
8713	Surveying services	5	(D)	(D)	(D)	(D)	2	1
872	Accounting, auditing, and bookkeeping services	133	57 361	23 030	5 751	1 075	49	27
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	18	29 784	11 902	2 303	564	2	1
8731	Commercial physical and biological research	3	(D)	(D)	(D)	(D)	1	-
8732	Commercial economic, sociological, and educational research	12	(D)	(D)	(D)	(D)	1	1
8734	Testing laboratories	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	105	39 460	15 602	4 139	678	13	5
8741	Management services	25	(D)	(D)	(D)	(D)	3	1
8742	Management consulting services	53	17 588	6 321	1 704	348	8	2
8743	Public relations services	8	(D)	(D)	(D)	(D)	2	-
8744	Facilities support management services	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c.	19	(D)	(D)	(D)	(D)	-	2
89	Services, n.e.c.	34	(D)	(D)	(D)	(D)	1	2

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	DOUGLAS COUNTY							
	Total	3 386	1 883 889	752 067	182 592	45 035	921	227
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	44	66 755	16 457	3 787	2 336	5	5
7011	Hotels and motels	42	(D)	(D)	(D)	(D)	4	5
7011 pt.	Hotels	16	(D)	(D)	(D)	(D)	-	1
7011 pt.	Hotels, 25 guestrooms or more	16	(D)	(D)	(D)	(D)	-	1
7011 pt.	Hotels, less than 25 guestrooms	-	-	-	-	-	-	-
7011 pt.	Motels, motor hotels, and tourist courts	26	25 302	5 846	1 328	768	4	4
7011 pt.	Motels, tourist courts	22	(D)	(D)	(D)	(D)	4	4
7011 pt.	Motor hotels	4	(D)	(D)	(D)	(D)	-	-
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks	1	(D)	(D)	(D)	(D)	-	-
72	Personal services	412	67 727	24 957	5 922	2 425	137	23
721	Laundry, cleaning, and garment services	103	22 135	8 449	1 955	798	19	-
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	5	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	18	(D)	(D)	(D)	(D)	4	-
7216	Drycleaning plants, except rug cleaning*	48	9 195	3 704	894	416	3	-
7217	Carpet and upholstery cleaning	14	2 046	913	185	78	-	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	15	(D)	(D)	(D)	(D)	5	-
7212	Garment pressing, and agents for laundries and drycleaners	10	(D)	(D)	(D)	(D)	3	-
7219	Laundry and garment services, n.e.c.*	5	(D)	(D)	(D)	(D)	2	-
7219 pt.	Diaper and other laundry services, n.e.c.*	5	(D)	(D)	(D)	(D)	2	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	29	(D)	(D)	(D)	(D)	9	1
723, 4	Beauty and barber shops	205	23 007	10 094	2 475	1 010	93	20
723	Beauty shops	184	21 411	9 533	2 331	953	76	20
724	Barber shops	21	1 596	561	144	57	17	-
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	(D)	4	-
726	Funeral service and crematories	25	(D)	(D)	(D)	(D)	2	-
729	Miscellaneous personal services	46	6 724	2 062	521	318	10	2
7291	Tax return preparation services	11	(D)	(D)	(D)	(D)	2	-
7299	Miscellaneous personal services, n.e.c.	35	(D)	(D)	(D)	(D)	8	1
73	Business services	684	633 883	263 443	62 348	19 982	117	23
731	Advertising	49	(D)	(D)	(D)	(D)	-	1
7311	Advertising agencies	37	(D)	(D)	(D)	(D)	-	-
7312	Outdoor advertising services	4	(D)	(D)	(D)	(D)	-	1
7313	Radio, television, publishers' advertising representatives	4	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	767	301	68	20	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	20	(D)	(D)	(D)	(D)	2	1
7322	Adjustment and collection services	15	(D)	(D)	(D)	(D)	1	-
7323	Credit reporting services	5	(D)	(D)	(D)	(D)	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	77	(D)	(D)	(D)	(D)	16	5
7331	Direct mail advertising services	16	(D)	(D)	(D)	(D)	1	-
7334	Photocopying and duplicating services	12	(D)	(D)	(D)	(D)	2	-
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	-	-
7334 pt.	Duplicating services, except printing	5	(D)	(D)	(D)	(D)	2	-
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	3	2
7335, 6	Commercial photography, art, and graphics	39	(D)	(D)	(D)	(D)	10	2
7335	Commercial photography	9	(D)	(D)	(D)	(D)	2	1
7336	Commercial art and graphic design	30	(D)	(D)	(D)	(D)	8	1
734	Services to dwellings and other buildings	133	33 515	18 390	4 352	3 136	61	8
7342	Disinfecting and pest control services	14	5 025	2 504	535	134	2	1
7349	Building cleaning and maintenance services, n.e.c.	119	28 490	15 886	3 817	3 002	59	7
7349 pt.	Window cleaning	1	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	118	(D)	(D)	(D)	(D)	59	7
735	Miscellaneous equipment rental and leasing	59	19 073	5 522	1 356	384	3	5
7352	Medical equipment rental and leasing	12	(D)	(D)	(D)	(D)	-	1
7353	Heavy construction equipment rental and leasing	3	(D)	(D)	(D)	(D)	-	1
7359	Equipment rental and leasing, n.e.c.	44	(D)	(D)	(D)	(D)	3	3
736	Personnel supply services	73	79 551	56 091	11 459	4 844	6	1
7361	Employment agencies	37	(D)	(D)	(D)	(D)	6	1
7363	Help supply services	36	(D)	(D)	(D)	(D)	-	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	DOUGLAS COUNTY—Con.							
'3	Business services—Con.							
'37	Computer programming, data processing, and other computer related services	104	313 275	110 019	27 717	5 365	7	-
'371, 2, 3	Computer programming, prepackaged software, and integrated systems design	47	70 601	24 579	6 084	849	2	-
'371	Computer programming services	31	15 283	5 961	1 484	197	1	-
'372	Prepackaged software	7	(D)	(D)	(D)	(D)	1	-
'373	Computer integrated systems design	9	(D)	(D)	(D)	(D)	-	-
'374, 5, 6	Data processing services	29	(D)	(D)	(D)	(D)	1	-
'374, 5	Computer processing, information retrieval	28	(D)	(D)	(D)	(D)	1	-
'376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
'377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	28	(D)	(D)	(D)	(D)	4	-
'377	Computer rental and leasing	3	(D)	(D)	(D)	(D)	-	-
'378	Computer maintenance and repair	16	(D)	(D)	(D)	(D)	1	-
'379	Computer related services, n.e.c.	9	3 072	921	196	38	3	-
'38	Miscellaneous business services	169	(D)	(D)	(D)	(D)	22	2
'381, 2	Detective agencies and protective services	39	22 313	11 591	2 806	1 416	3	-
'381	Detective, guard, and armored car services	31	(D)	(D)	(D)	(D)	3	-
'382	Security systems services	8	(D)	(D)	(D)	(D)	-	-
'383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
'384	Photofinishing laboratories*	20	(D)	(D)	(D)	(D)	1	-
'389	Business services, n.e.c.	108	(D)	(D)	(D)	(D)	18	2
'389 pt.	Sign painting shops	6	(D)	(D)	(D)	(D)	2	-
'389 pt.	Interior designing	19	(D)	(D)	(D)	(D)	5	-
'389 pt.	Telephone answering services	2	(D)	(D)	(D)	(D)	1	-
'389 pt.	Other business services	81	(D)	(D)	(D)	(D)	10	2
75	Automotive repair, services, and parking	349	134 674	30 522	7 206	2 197	99	8
751	Automotive rental and leasing, without drivers	37	(D)	(D)	(D)	(D)	2	-
7513	Truck rental and leasing, without drivers	13	(D)	(D)	(D)	(D)	1	-
7514, 5	Passenger car rental and leasing, without drivers	22	(D)	(D)	(D)	(D)	-	-
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	25	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	20	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	5	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	238	70 398	19 859	4 734	1 286	78	4
7532	Top, body, and upholstery repair shops and paint shops	85	23 323	7 213	1 744	471	33	1
7532 pt.	Top and body repair shops	78	(D)	(D)	(D)	(D)	33	1
7532 pt.	Paint shops	7	(D)	(D)	(D)	(D)	-	-
7538	General automotive repair shops	87	25 828	6 542	1 537	461	36	2
7538 pt.	General automotive repair shops, except diesel	76	(D)	(D)	(D)	(D)	33	2
7538 pt.	Diesel repair shops	11	(D)	(D)	(D)	(D)	3	-
7533, 4, 6, 7, 9	Other automotive repair shops	66	21 247	6 104	1 453	354	9	1
7533	Automotive exhaust system repair shops	13	(D)	(D)	(D)	(D)	-	-
7534	Tire retreading and repair shops	5	2 623	623	152	37	-	-
7536	Automotive glass replacement shops	13	(D)	(D)	(D)	(D)	1	-
7537	Automotive transmission repair shops	18	(D)	(D)	(D)	(D)	2	-
7539	Automotive repair shops, n.e.c.	17	(D)	(D)	(D)	(D)	6	1
7539 pt.	Radiator repair	4	793	233	59	16	2	-
7539 pt.	Brake, front end, and wheel alignment	10	(D)	(D)	(D)	(D)	3	1
7539 pt.	Automotive electrical and fuel system services	1	(D)	(D)	(D)	(D)	-	-
7539 pt.	Other automotive repair shops, n.e.c.	2	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	49	(D)	(D)	(D)	(D)	18	4
7542	Carwashes	31	5 733	1 866	461	278	16	4
7549	Automotive services, except repair and carwashes	18	(D)	(D)	(D)	(D)	2	-
76	Miscellaneous repair services	158	41 187	13 588	3 354	800	39	5
762	Electrical repair shops	53	(D)	(D)	(D)	(D)	13	2
7622	Radio and television repair shops	18	(D)	(D)	(D)	(D)	4	-
7623, 9	Other electrical and electronic repair shops	35	(D)	(D)	(D)	(D)	9	2
7623	Refrigeration and air-conditioning service and repair shops	10	(D)	(D)	(D)	(D)	-	1
7629	Electrical and electronic repair shops, n.e.c.	25	(D)	(D)	(D)	(D)	9	1
763	Watch, clock, and jewelry repair	8	(D)	(D)	(D)	(D)	4	-
764	Reupholstery and furniture repair	18	1 632	629	141	60	9	1
769	Miscellaneous repair shops and related services	79	23 698	7 965	1 813	410	13	2
7692	Welding repair	9	(D)	(D)	(D)	(D)	2	-
7694	Armature rewinding shops	5	(D)	(D)	(D)	(D)	-	-
7699	Repair shops and related services, n.e.c.	65	20 887	6 999	1 616	361	11	2

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
	DOUGLAS COUNTY—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	194	81 460	21 438	4 347	2 264	40	13
781, 2	Motion picture production, distribution, and services	15	(D)	(D)	(D)	(D)	1	1
783	Motion picture theaters	14	(D)	(D)	(D)	(D)	1	-
7832	Motion picture theaters, except drive-in	13	(D)	(D)	(D)	(D)	1	-
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	24	(D)	(D)	(D)	(D)	5	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	24	4 736	1 791	380	231	10	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	12	(D)	(D)	(D)	(D)	4	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	(D)	(D)	(D)	(D)	6	1
793	Bowling centers	18	10 969	3 394	902	485	2	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	99	41 998	11 779	2 026	1 089	21	8
794	Commercial sports	8	(D)	(D)	(D)	(D)	3	-
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation	7	(D)	(D)	(D)	(D)	3	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	91	(D)	(D)	(D)	(D)	18	8
791	Dance studios, schools, and halls	12	(D)	(D)	(D)	(D)	7	-
7991	Physical fitness facilities	18	(D)	(D)	(D)	(D)	1	3
7992	Public golf courses	4	(D)	(D)	(D)	(D)	2	-
7993	Coin-operated amusement devices	13	(D)	(D)	(D)	(D)	1	-
7996	Amusement parks	2	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs	15	3 179	1 012	158	110	2	2
7999, 84	Amusement and recreation services, including museums, n.e.c.	27	(D)	(D)	(D)	(D)	5	2
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Carnivals, circuses, and fairs	-	-	-	-	-	-	-
7999 pt.	Billiard and pool establishments	1	(D)	(D)	(D)	(D)	-	-
7999 pt., 84	Other recreation and amusements, including museums	24	(D)	(D)	(D)	(D)	5	2
80	Health services	740	463 919	213 959	55 393	8 394	277	33
801	Offices and clinics of doctors of medicine	376	233 951	128 043	33 505	2 667	104	22
801 pt.	Offices of doctors of medicine	371	221 393	121 652	31 944	2 315	104	22
801 pt.	Clinics of doctors of medicine	5	12 558	6 391	1 561	352	-	-
802	Offices and clinics of dentists	212	41 826	14 301	3 592	972	133	5
802 pt.	Offices of dentists	212	41 826	14 301	3 592	972	133	5
802 pt.	Clinics of dentists	-	-	-	-	-	-	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	65	(D)	(D)	(D)	(D)	28	-
8041	Offices and clinics of chiropractors	24	(D)	(D)	(D)	(D)	18	-
8042	Offices and clinics of optometrists	9	(D)	(D)	(D)	(D)	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	32	(D)	(D)	(D)	(D)	8	-
8043	Offices and clinics of podiatrists	13	(D)	(D)	(D)	(D)	5	-
8049	Offices and clinics of health practitioners, n.e.c.	19	(D)	(D)	(D)	(D)	3	-
805	Nursing and personal care facilities	19	(D)	(D)	(D)	(D)	1	4
8051	Skilled nursing care facilities	11	(D)	(D)	(D)	(D)	-	4
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	8	(D)	(D)	(D)	(D)	1	-
8052	Intermediate care facilities	6	(D)	(D)	(D)	(D)	1	-
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	66	(D)	(D)	(D)	(D)	11	2
807	Medical and dental laboratories	33	(D)	(D)	(D)	(D)	7	2
8071	Medical laboratories	17	(D)	(D)	(D)	(D)	2	1
8072	Dental laboratories	16	4 394	2 119	600	131	5	1
808	Home health care services	13	(D)	(D)	(D)	(D)	2	-
809	Miscellaneous health and allied services, n.e.c.	20	(D)	(D)	(D)	(D)	2	-
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	11	(D)	(D)	(D)	(D)	2	-
8099	Health and allied services, n.e.c.	9	(D)	(D)	(D)	(D)	-	-
81	Legal services	249	135 679	53 985	12 541	1 694	87	73
823, 4, 9	Selected educational services	23	(D)	(D)	(D)	(D)	3	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	13	5 436	2 195	471	119	-	1
829	Schools and educational services, n.e.c.	10	(D)	(D)	(D)	(D)	3	-
83	Social services	77	12 099	5 668	1 242	574	22	2
835	Child day care services	53	(D)	(D)	(D)	(D)	17	2
832, 3, 6, 9	Other social services	24	(D)	(D)	(D)	(D)	5	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
	DOUGLAS COUNTY—Con.							
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	416	235 015	103 057	25 447	4 101	94	39
871	Engineering, architectural, and surveying services	127	101 594	50 439	12 809	1 693	21	5
8711	Engineering services	73	58 821	29 332	6 846	948	7	2
8712	Architectural services	48	41 978	20 646	5 872	718	12	2
8713	Surveying services	6	795	461	91	27	2	1
872	Accounting, auditing, and bookkeeping services	149	59 581	23 940	5 965	1 114	57	28
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	20	(D)	(D)	(D)	(D)	2	1
8731	Commercial physical and biological research	5	748	410	77	25	1	-
8732	Commercial economic, sociological, and educational research	12	(D)	(D)	(D)	(D)	1	1
8734	Testing laboratories	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	120	(D)	(D)	(D)	(D)	14	5
8741	Management services	30	19 229	7 371	1 930	192	3	1
8742	Management consulting services	59	19 477	7 006	1 857	381	8	2
8743	Public relations services	11	1 195	593	122	42	3	-
8744	Facilities support management services	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c.	20	(D)	(D)	(D)	(D)	-	2
89	Services, n.e.c.	40	(D)	(D)	(D)	(D)	1	2
	HALL COUNTY							
	Total	397	109 910	40 603	10 195	2 933	174	44
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	16	7 912	2 094	475	350	8	2
7011	Hotels and motels	14	(D)	(D)	(D)	(D)	6	2
7011 pt.	Hotels	2	(D)	(D)	(D)	(D)	2	-
7011 pt.	Motels, motor hotels, and tourist courts	12	(D)	(D)	(D)	(D)	4	2
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	2	-
72	Personal services	64	7 761	2 646	592	310	37	8
721	Laundry, cleaning, and garment services	15	2 257	816	220	124	4	3
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	3	143	22	6	6	2	1
7216	Drycleaning plants, except rug cleaning*	5	660	255	65	32	1	-
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	1	1
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	4	506	70	16	12	3	-
723, 4	Beauty and barber shops	39	3 276	1 400	278	150	28	5
723	Beauty shops	36	3 203	1 376	273	147	25	5
724	Barber shops	3	73	24	5	3	3	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	3	(D)	(D)	(D)	(D)	1	-
73	Business services	55	11 768	4 004	864	340	14	5
731	Advertising	1	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 052	463	152	53	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	1	1
734	Services to dwellings and other buildings	18	2 036	992	213	116	8	1
735	Miscellaneous equipment rental and leasing	5	1 591	302	64	22	-	1
736	Personnel supply services	4	681	356	55	29	1	1
737	Computer programming, data processing, and other computer related services	3	1 593	270	76	20	-	1
738	Miscellaneous business services	12	3 790	1 277	216	71	3	-
75	Automotive repair, services, and parking	58	16 722	4 418	989	317	27	4
751	Automotive rental and leasing, without drivers	7	3 557	493	92	36	-	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops	43	11 520	3 445	779	212	24	3
7532	Top, body, and upholstery repair shops and paint shops	15	2 714	946	230	63	9	2
7538	General automotive repair shops	15	6 428	1 744	391	97	10	-
7533, 4, 6, 7, 9	Other automotive repair shops	13	2 378	755	158	52	5	1
754	Automotive services, except repair	7	(D)	(D)	(D)	(D)	2	1
76	Miscellaneous repair services	23	3 003	812	182	67	15	2
762	Electrical repair shops	6	(D)	(D)	(D)	(D)	2	1
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	1
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services	14	1 762	436	95	40	10	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

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							Individual proprietorships (number)	Partners- ships (number)
HALL COUNTY—Con.								
78, 79, 84	Amusement and recreation services, including motion pictures and museums	25	9 098	1 807	511	422	9	1
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	1	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	20	7 097	1 243	360	321	9	1
80	Health services	77	33 916	16 283	4 538	656	31	6
801	Offices and clinics of doctors of medicine	25	20 452	11 092	3 283	248	3	3
802	Offices and clinics of dentists	31	5 839	2 048	494	110	19	1
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	14	2 892	1 077	232	53	7	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	3	-
8042	Offices and clinics of optometrists	4	1 426	424	103	29	2	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	(D)	(D)	(D)	(D)	2	-
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	-	1
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	4	(D)	(D)	(D)	(D)	2	-
81	Legal services	23	4 753	949	240	69	13	8
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)	-	-
83	Social services	10	(D)	(D)	(D)	(D)	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	45	13 250	6 800	1 620	308	14	8
871	Engineering, architectural, and surveying services	8	(D)	(D)	(D)	(D)	1	-
872	Accounting, auditing, and bookkeeping services	19	5 746	2 816	742	139	9	4
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	16	5 728	3 090	684	123	4	3
89	Services, n.e.c.	-	-	-	-	-	-	-
LANCASTER COUNTY (Coextensive with Lincoln, NE MSA; see table 8a.)								
SARPY COUNTY								
	Total	374	121 571	47 272	12 053	2 988	122	22
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	7	(D)	(D)	(D)	(D)	-	4
7011	Hotels and motels	7	(D)	(D)	(D)	(D)	-	4
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	-	2
7011 pt.	Motels, motor hotels, and tourist courts	4	(D)	(D)	(D)	(D)	-	2
702, 3	Other lodging places	-	-	-	-	-	-	-
72	Personal services	63	8 405	3 499	797	361	27	-
721	Laundry, cleaning, and garment services	19	(D)	(D)	(D)	(D)	13	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	(D)	5	-
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	(D)	5	-
7218	Industrial laundries*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	6	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops	32	3 302	1 591	397	169	14	-
723	Beauty shops	27	2 620	1 222	305	136	12	-
724	Barber shops	5	682	369	92	33	2	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	-	-
726	Funeral service and crematories	1	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	4	(D)	(D)	(D)	(D)	-	-
73	Business services	63	50 950	20 367	5 570	909	19	-
731	Advertising	4	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	24	2 303	1 008	236	202	13	-
735	Miscellaneous equipment rental and leasing	6	(D)	(D)	(D)	(D)	-	-

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							Individual proprietor- ships (number)	Partners- hips (number)
	SARPY COUNTY—Con.							
73	Business services—Con.							
736	Personnel supply services	3	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services	12	(D)	(D)	(D)	(D)	1	-
738	Miscellaneous business services	8	(D)	(D)	(D)	(D)	2	-
75	Automotive repair, services, and parking	56	10 930	2 712	674	215	19	3
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	51	(D)	(D)	(D)	(D)	19	3
7532	Top, body, and upholstery repair shops and paint shops	21	(D)	(D)	(D)	(D)	11	-
7538	General automotive repair shops	23	(D)	(D)	(D)	(D)	7	2
7533, 4, 6, 7, 9	Other automotive repair shops	7	(D)	(D)	(D)	(D)	1	1
754	Automotive services, except repair	3	(D)	(D)	(D)	(D)	-	-
76	Miscellaneous repair services	22	4 385	1 259	290	77	9	-
762	Electrical repair shops	6	(D)	(D)	(D)	(D)	1	-
7622	Radio and television repair shops	3	395	163	39	14	1	-
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	4	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	11	(D)	(D)	(D)	(D)	4	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	33	7 516	2 038	475	332	6	4
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	3	(D)	(D)	(D)	(D)	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	5	(D)	(D)	(D)	(D)	-	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	22	(D)	(D)	(D)	(D)	6	3
80	Health services	66	19 387	9 038	2 235	593	26	3
801	Offices and clinics of doctors of medicine	25	6 701	3 622	688	87	9	2
802	Offices and clinics of dentists	27	6 283	2 361	873	150	14	1
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	9	(D)	(D)	(D)	(D)	3	-
8041	Offices and clinics of chiropractors	3	(D)	(D)	(D)	(D)	3	-
8042	Offices and clinics of optometrists	4	(D)	(D)	(D)	(D)	-	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
805	Nursing and personal care facilities	3	4 395	2 264	507	302	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	2	(D)	(D)	(D)	(D)	-	-
81	Legal services	15	(D)	(D)	(D)	(D)	3	6
823, 4, 9	Selected educational services	-	-	-	-	-	-	-
83	Social services	17	(D)	(D)	(D)	(D)	7	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	27	12 762	5 980	1 456	208	5	2
871	Engineering, architectural, and surveying services	9	(D)	(D)	(D)	(D)	1	-
872	Accounting, auditing, and bookkeeping services	6	(D)	(D)	(D)	(D)	3	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	-	-	-	-	-	-	-
874	Management and public relations services	12	(D)	(D)	(D)	(D)	1	1
89	Services, n.e.c.	5	(D)	(D)	(D)	(D)	1	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	LINCOLN, NE MSA							
	Total	1 426	619 236	216 661	53 913	14 176	545	131
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	38	29 054	8 050	1 869	1 221	10	7
7011	Hotels and motels	36	(D)	(D)	(D)	(D)	9	7
7011 pt.	Hotels	8	(D)	(D)	(D)	(D)	3	3
7011 pt.	Motels, motor hotels, and tourist courts	28	14 516	3 312	757	554	6	4
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	-
72	Personal services	196	31 741	11 756	2 777	1 248	98	13
721	Laundry, cleaning, and garment services	33	(D)	(D)	(D)	(D)	14	-
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	8	(D)	(D)	(D)	(D)	5	-
7216	Drycleaning plants, except rug cleaning*	12	3 762	1 619	369	164	2	-
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	(D)	6	-
7218	Industrial Launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	17	2 681	576	118	52	10	-
723, 4	Beauty and barber shops	113	12 478	5 517	1 311	588	56	10
723	Beauty shops	92	(D)	(D)	(D)	(D)	43	7
724	Barber shops	21	(D)	(D)	(D)	(D)	13	3
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	7	(D)	(D)	(D)	(D)	2	-
729	Miscellaneous personal services	24	(D)	(D)	(D)	(D)	15	2
73	Business services	236	148 839	45 812	11 517	3 358	64	13
731	Advertising	24	7 618	3 441	943	178	3	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	11	3 469	1 505	380	95	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	24	24 626	10 104	2 144	584	8	2
734	Services to dwellings and other buildings	62	9 842	4 929	1 140	734	34	3
735	Miscellaneous equipment rental and leasing	11	7 561	1 843	421	102	1	-
736	Personnel supply services	22	5 867	3 498	781	535	6	-
737	Computer programming, data processing, and other computer related services	32	66 732	15 046	4 435	557	3	1
738	Miscellaneous business services	50	23 124	5 446	1 273	573	9	4
75	Automotive repair, services, and parking	137	40 452	9 408	2 266	713	60	5
751	Automotive rental and leasing, without drivers	9	8 159	395	103	44	-	-
752	Automobile parking	6	2 093	283	73	39	1	-
753	Automotive repair shops	101	25 524	7 270	1 748	456	51	4
7532	Top, body, and upholstery repair shops and paint shops	32	11 076	3 307	877	201	17	-
7538	General automotive repair shops	49	9 946	2 686	574	177	29	1
7533, 4, 6, 7, 9	Other automotive repair shops	20	4 502	1 277	297	78	5	3
754	Automotive services, except repair	21	4 676	1 460	342	174	8	1
76	Miscellaneous repair services	78	17 384	5 237	1 224	351	35	1
762	Electrical repair shops	28	(D)	(D)	(D)	(D)	12	-
7622	Radio and television repair shops	8	(D)	(D)	(D)	(D)	4	-
7623, 9	Other electrical and electronic repair shops	20	(D)	(D)	(D)	(D)	8	-
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	-	-
764	Reupholstery and furniture repair	8	(D)	(D)	(D)	(D)	6	-
769	Miscellaneous repair shops and related services	40	(D)	(D)	(D)	(D)	17	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	91	22 647	5 655	1 347	881	26	12
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	-	1
783	Motion picture theaters	9	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	16	(D)	(D)	(D)	(D)	6	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	639	190	40	21	3	1
793	Bowling centers	7	(D)	(D)	(D)	(D)	-	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	52	(D)	(D)	(D)	(D)	17	7
80	Health services	310	160 170	69 226	17 795	2 859	132	27
801	Offices and clinics of doctors of medicine	133	99 485	45 698	11 866	1 113	38	16
802	Offices and clinics of dentists	110	21 414	7 972	2 048	516	68	4
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	35	7 307	2 265	619	139	22	1
8041	Offices and clinics of chiropractors	15	2 655	768	164	48	12	-
8042	Offices and clinics of optometrists	7	2 508	680	191	58	6	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	13	2 144	817	264	33	4	1
805	Nursing and personal care facilities	6	11 994	5 805	1 212	567	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	26	19 970	7 486	2 050	524	3	6
81	Legal services	99	38 922	12 578	3 145	611	48	26
823, 4, 9	Selected educational services	7	2 074	745	113	44	2	-

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
83	LINCOLN, NE MSA—Con.							
83	Social services	48	4 975	1 805	404	314	24	2
87 ex.	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	174	121 912	46 190	11 410	2 548	44	24
8733	Engineering, architectural, and surveying services	53	(D)	(D)	(D)	(D)	9	6
872	Accounting, auditing, and bookkeeping services	58	(D)	(D)	(D)	(D)	23	14
873 ex.	Research, development, and testing services (except noncommercial research organizations)	13	(D)	(D)	(D)	(D)	1	1
8733	Management and public relations services	50	32 563	16 049	4 225	797	11	3
874								
89	Services, n.e.c.	12	1 066	199	46	28	2	1
	OMAHA, NE-IA MSA							
	Total	4 285	2 153 580	852 579	206 525	51 791	1 275	278
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	74	80 305	19 807	4 533	2 799	8	11
7011	Hotels and motels	70	(D)	(D)	(D)	(D)	7	11
7011 pt.	Hotels	25	47 334	12 302	2 841	1 819	1	3
7011 pt.	Hotels, 25 guestrooms or more	23	(D)	(D)	(D)	(D)	-	2
7011 pt.	Hotels, less than 25 guestrooms	2	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	45	(D)	(D)	(D)	(D)	6	8
7011 pt.	Motels, tourist courts	39	23 415	4 853	1 095	644	6	8
7011 pt.	Motor hotels	6	(D)	(D)	(D)	(D)	-	-
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	1	-
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks	3	(D)	(D)	(D)	(D)	-	-
72	Personal services	552	86 223	32 000	7 451	3 114	205	26
721	Laundry, cleaning, and garment services	136	26 548	10 060	2 313	964	42	-
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	5	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	30	(D)	(D)	(D)	(D)	15	-
7216	Drycleaning plants, except rug cleaning*	59	11 412	4 581	1 100	509	6	-
7217	Carpet and upholstery cleaning	20	2 477	1 007	203	85	13	-
7218	Industrial launderers*	3	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services*	17	2 527	1 039	237	91	6	-
7212	Garment pressing, and agents for laundries and drycleaners	10	(D)	(D)	(D)	(D)	3	-
7219	Laundry and garment services, n.e.c.*	7	(D)	(D)	(D)	(D)	3	-
7219 pt.	Diaper and other laundry services, n.e.c.*	7	(D)	(D)	(D)	(D)	3	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	40	(D)	(D)	(D)	(D)	12	1
723, 4	Beauty and barber shops	280	29 691	13 273	3 265	1 342	132	22
723	Beauty shops	252	27 360	12 318	3 023	1 250	111	22
724	Barber shops	28	2 331	955	242	92	21	-
725	Shoe repair shops and shoeshine parlors	5	(D)	(D)	(D)	(D)	4	-
726	Funeral service and crematories	34	14 562	4 215	942	224	2	-
729	Miscellaneous personal services	57	9 034	3 112	635	418	13	3
7291	Tax return preparation services	17	(D)	(D)	(D)	(D)	3	2
7299	Miscellaneous personal services, n.e.c.	40	(D)	(D)	(D)	(D)	10	1
73	Business services	813	693 126	286 418	68 561	21 285	160	27
731	Advertising	56	26 345	12 650	3 351	517	2	1
7311	Advertising agencies	42	17 482	10 542	2 841	387	2	-
7312	Outdoor advertising services	5	(D)	(D)	(D)	(D)	1	-
7313	Radio, television, publishers' advertising representatives	5	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	767	301	68	20	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	24	13 077	3 875	1 042	277	2	1
7322	Adjustment and collection services	18	6 226	2 494	615	183	1	1
7323	Credit reporting services	6	6 851	1 381	427	94	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	86	25 479	10 781	2 582	935	20	6
7331	Direct mail advertising services	18	(D)	(D)	(D)	(D)	1	1
7334	Photocopying and duplicating services	13	(D)	(D)	(D)	(D)	2	-
7334 pt.	Blueprinting and photocopying services	7	(D)	(D)	(D)	(D)	-	-
7334 pt.	Duplicating services, except printing	6	(D)	(D)	(D)	(D)	2	-
7338	Secretarial and court reporting services	13	(D)	(D)	(D)	(D)	4	3
7335, 6	Commercial photography, art, and graphics	42	9 522	3 264	843	188	13	2
7335	Commercial photography	11	(D)	(D)	(D)	(D)	4	1
7336	Commercial art and graphic design	31	(D)	(D)	(D)	(D)	9	1
734	Services to dwellings and other buildings	181	37 172	19 926	4 700	3 452	87	9
7342	Disinfecting and pest control services	21	5 620	2 649	555	146	4	1
7349	Building cleaning and maintenance services, n.e.c.	160	31 552	17 277	4 145	3 306	83	8
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	158	(D)	(D)	(D)	(D)	82	8
735	Miscellaneous equipment rental and leasing	72	22 307	6 173	1 507	431	4	5
7352	Medical equipment rental and leasing	13	6 530	1 924	467	127	1	1
7353	Heavy construction equipment rental and leasing	6	936	225	54	15	-	1
7359	Equipment rental and leasing, n.e.c.	93	14 841	4 024	986	289	3	3

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							Individual proprietorships (number)	Partners- ships (number)
OMAHA, NE-IA MSA—Con.								
73	Business services—Con.							
736	Personnel supply services	80	81 554	57 471	11 941	5 045	7	1
7361	Employment agencies	41	10 191	5 159	1 200	443	7	1
7363	Help supply services	39	71 363	52 312	10 741	4 602	-	-
737	Computer programming, data processing, and other computer related services	120	356 972	128 002	32 593	5 920	8	-
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	59	113 692	42 389	10 875	1 381	2	-
7371	Computer programming services	41	56 441	22 912	6 271	728	1	-
7372	Prepackaged software	7	(D)	(D)	(D)	(D)	1	-
7373	Computer integrated systems design	11	(D)	(D)	(D)	(D)	-	-
7374, 5, 6	Data processing services	30	(D)	(D)	(D)	(D)	1	-
7374, 5	Computer processing, information retrieval	29	(D)	(D)	(D)	(D)	1	-
7376	Computer facilities management services	1	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	31	(D)	(D)	(D)	(D)	5	-
7377	Computer rental and leasing	3	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair	19	25 227	9 581	1 768	286	2	-
7379	Computer related services, n.e.c.	9	3 072	921	196	38	3	-
738	Miscellaneous business services	194	130 220	47 540	10 845	4 708	30	4
7381, 2	Detective agencies and protective services	43	22 496	11 667	2 820	1 428	5	-
7381	Detective, guard, and armored car services	34	(D)	(D)	(D)	(D)	4	-
7382	Security systems services	9	(D)	(D)	(D)	(D)	1	-
7383	News syndicates	2	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	24	(D)	(D)	(D)	(D)	2	-
7389	Business services, n.e.c.	125	87 045	30 251	6 657	2 922	23	4
7389 pt.	Sign painting shops	9	928	349	78	19	5	-
7389 pt.	Interior designing	20	2 853	573	132	65	5	-
7389 pt.	Telephone answering services	3	2 061	515	126	60	1	-
7389 pt.	Other business services	93	81 203	28 814	6 321	2 778	12	4
75	Automotive repair, services, and parking	482	159 314	36 926	8 722	2 680	166	14
751	Automotive rental and leasing, without drivers	45	51 542	7 442	1 768	481	4	-
7513	Truck rental and leasing, without drivers	18	(D)	(D)	(D)	(D)	3	-
7514, 5	Passenger car rental and leasing, without drivers	24	25 727	3 401	770	254	1	-
7519	Utility trailer and recreational vehicle rental	3	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	25	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	20	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	5	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	352	88 279	24 385	5 778	1 609	139	9
7532	Top, body, and upholstery repair shops and paint shops	126	30 670	9 115	2 175	600	60	1
7532 pt.	Top and body repair shops	116	28 482	8 564	2 042	558	59	1
7532 pt.	Paint shops	10	2 188	551	133	42	1	-
7538	General automotive repair shops	137	32 396	8 041	1 913	590	61	5
7538 pt.	General automotive repair shops, except diesel	117	19 663	4 976	1 182	354	53	5
7538 pt.	Diesel repair shops	20	12 733	3 065	731	236	8	-
7533, 4, 6, 7, 9	Other automotive repair shops	89	25 213	7 229	1 690	419	18	3
7533	Automotive exhaust system repair shops	16	5 369	1 549	352	82	-	-
7534	Tire retreading and repair shops	5	2 623	623	152	37	-	-
7536	Automotive glass replacement shops	19	6 040	1 577	360	85	3	-
7537	Automotive transmission repair shops	23	6 628	2 028	480	122	4	-
7539 pt.	Automotive repair shops, n.e.c.	26	4 553	1 452	346	93	11	3
7539 pt.	Radiator repair	9	1 182	327	82	24	2	-
7539 pt.	Brake, front end, and wheel alignment	10	(D)	(D)	(D)	(D)	3	1
7539 pt.	Automotive electrical and fuel system services	2	(D)	(D)	(D)	(D)	-	-
7539 pt.	Other automotive repair shops, n.e.c.	5	(D)	(D)	(D)	(D)	4	-
754	Automotive services, except repair	60	(D)	(D)	(D)	(D)	22	5
7542	Carwashes	36	7 094	2 381	588	343	18	5
7549	Automotive services, except repair and carwashes	24	(D)	(D)	(D)	(D)	4	-
76	Miscellaneous repair services	206	59 064	18 254	4 355	1 063	58	6
762	Electrical repair shops	64	23 070	7 022	1 794	415	17	2
7622	Radio and television repair shops	23	3 917	1 439	551	104	6	-
7623, 9	Other electrical and electronic repair shops	41	19 153	5 583	1 243	311	11	2
7623	Refrigeration and air-conditioning service and repair shops	11	(D)	(D)	(D)	(D)	1	-
7629	Electrical and electronic repair shops, n.e.c.	30	(D)	(D)	(D)	(D)	11	1
763	Watch, clock, and jewelry repair	10	1 039	252	60	27	5	-
764	Reupholstery and furniture repair	23	2 012	715	160	67	12	1
769	Miscellaneous repair shops and related services	109	32 943	10 265	2 341	554	24	3
7692	Welding repair	13	1 676	545	114	43	4	-
7694	Armature rewinding shops	6	1 911	636	126	24	1	-
7699	Repair shops and related services, n.e.c.	90	29 356	9 084	2 101	487	19	3

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
OMAHA, NE-IA MSA—Con.								
8, 79, 84	Amusement and recreation services, including motion pictures and museums	265	115 581	28 540	5 815	3 370	57	18
'81, 2	Motion picture production, distribution, and services	16	9 823	1 871	390	101	1	1
'83	Motion picture theaters	19	11 699	1 507	340	247	1	-
'832	Motion picture theaters, except drive-in	17	(D)	(D)	(D)	(D)	1	-
'833	Drive-in motion picture theaters	2	(D)	(D)	(D)	(D)	-	-
'84	Video tape rental	34	7 800	2 068	484	228	6	-
'92	Theatrical producers (except motion picture), bands, orchestras, and entertainers	24	4 736	1 791	380	231	10	3
'922	Theatrical producers (except motion picture) and miscellaneous theatrical services	12	(D)	(D)	(D)	(D)	4	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	12	(D)	(D)	(D)	(D)	6	1
793	Bowling centers	27	14 330	4 393	1 144	667	2	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	145	67 193	16 910	3 077	1 896	37	12
794	Commercial sports	12	(D)	(D)	(D)	(D)	4	-
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	-	-
7948	Racing, including track operation	11	(D)	(D)	(D)	(D)	4	-
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	133	(D)	(D)	(D)	(D)	33	12
791	Dance studios, schools, and halls	14	1 228	400	106	72	8	-
7991	Physical fitness facilities	28	5 150	1 994	499	368	3	4
7992	Public golf courses	6	2 407	775	140	75	3	-
7993	Coin-operated amusement devices	16	3 243	849	167	66	2	-
7996	Amusement parks	2	(D)	(D)	(D)	(D)	-	-
7997	Membership sports and recreation clubs	21	4 265	1 628	271	193	4	3
7999, 84	Amusement and recreation services, including museums, n.e.c.	46	5 774	1 716	413	270	13	3
7999 pt.	Concession operators of amusement devices and rides	3	(D)	(D)	(D)	(D)	1	-
7999 pt.	Carnivals, circuses, and fairs	-	-	-	-	-	-	-
7999 pt.	Billiard and pool establishments	2	(D)	(D)	(D)	(D)	1	-
7999 pt., 84	Other recreation and amusements, including museums	41	5 193	1 579	371	230	11	3
80	Health services	915	524 849	244 388	62 518	9 946	350	37
801	Offices and clinics of doctors of medicine	453	263 751	145 849	37 263	3 065	124	25
801 pt.	Offices of doctors of medicine	448	251 193	139 458	35 702	2 713	124	25
801 pt.	Clinics of doctors of medicine	5	12 558	6 391	1 561	352	-	-
802	Offices and clinics of dentists	270	53 769	18 938	5 214	1 260	171	6
802 pt.	Offices of dentists	269	(D)	(D)	(D)	(D)	171	6
802 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)	-	-
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners	90	(D)	(D)	(D)	(D)	42	-
8041	Offices and clinics of chiropractors	35	(D)	(D)	(D)	(D)	27	-
8042	Offices and clinics of optometrists	17	(D)	(D)	(D)	(D)	4	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	38	(D)	(D)	(D)	(D)	11	-
8043	Offices and clinics of podiatrists	16	(D)	(D)	(D)	(D)	7	-
8049	Offices and clinics of health practitioners, n.e.c.	22	(D)	(D)	(D)	(D)	4	-
805	Nursing and personal care facilities	28	36 041	17 797	4 031	1 962	1	4
8051	Skilled nursing care facilities	16	24 917	12 015	2 806	1 394	-	-
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	12	11 124	5 782	1 225	568	1	-
8052	Intermediate care facilities	9	(D)	(D)	(D)	(D)	1	-
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	-	-
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	(D)	-	-
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-	-	-
807, 8, 9	Other health services	71	46 709	18 352	4 724	1 290	12	2
807	Medical and dental laboratories	35	24 818	10 181	2 609	564	7	2
8071	Medical laboratories	19	20 424	8 062	2 009	433	2	1
8072	Dental laboratories	16	4 394	2 119	600	131	5	1
808	Home health care services	15	(D)	(D)	(D)	(D)	3	-
809	Miscellaneous health and allied services, n.e.c.	21	(D)	(D)	(D)	(D)	2	-
8092	Kidney dialysis centers	-	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	11	(D)	(D)	(D)	(D)	2	-
8099	Health and allied services, n.e.c.	10	(D)	(D)	(D)	(D)	-	-
81	Legal services	314	149 812	58 793	13 681	1 914	118	90
823, 4, 9	Selected educational services	24	7 098	2 782	612	191	3	1
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	13	5 436	2 195	471	119	-	1
829	Schools and educational services, n.e.c.	11	1 662	587	141	72	3	-
83	Social services	108	14 534	6 762	1 482	737	37	2
835	Child day care services	81	7 806	3 381	744	508	31	2
832, 3, 6, 9	Other social services	27	6 728	3 381	738	229	6	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
OMAHA, NE-IA MSA—Con.								
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	484	258 811	115 505	28 358	4 604	111	44
871	Engineering, architectural, and surveying services -----	148	112 632	55 469	13 968	1 867	26	5
8711	Engineering services -----	85	68 468	33 715	7 846	1 093	8	2
8712	Architectural services -----	53	42 813	21 091	5 985	741	13	2
8713	Surveying services -----	10	1 351	663	137	33	5	1
872	Accounting, auditing, and bookkeeping services -----	174	62 854	25 419	6 326	1 218	67	31
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	21	30 175	11 985	2 325	572	2	1
8731	Commercial physical and biological research -----	5	748	410	77	25	1	-
8732	Commercial economic, sociological, and educational research-----	13	(D)	(D)	(D)	(D)	1	1
8734	Testing laboratories -----	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	141	53 150	22 632	5 739	947	16	7
8741	Management services -----	39	26 438	12 324	3 080	360	4	1
8742	Management consulting services -----	69	21 315	7 821	2 064	431	9	4
8743	Public relations services -----	11	1 195	593	122	42	3	-
8744	Facilities support management services -----	-	-	-	-	-	-	-
8748	Business consulting services, n.e.c. -----	22	4 202	1 894	473	114	-	2
89	Services, n.e.c. -----	48	4 863	2 404	437	88	2	2
SIOUX CITY, IA-NE MSA								
	Total -----	763	308 534	113 275	27 103	7 667	283	75
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	19	12 295	3 500	953	608	5	3
7011	Hotels and motels -----	17	(D)	(D)	(D)	(D)	4	3
7011 pt.	Hotels -----	4	7 563	2 437	653	442	1	-
7011 pt.	Motels, motor hotels, and tourist courts -----	13	(D)	(D)	(D)	(D)	3	2
702, 3	Other lodging places -----	2	(D)	(D)	(D)	(D)	1	-
72	Personal services -----	111	19 922	6 519	1 600	689	47	4
721	Laundry, cleaning, and garment services -----	20	8 593	2 509	623	214	8	-
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply* -----	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning -----	6	(D)	(D)	(D)	(D)	4	-
7216	Drycleaning plants, except rug cleaning* -----	9	1 559	697	153	73	3	-
7217	Carpet and upholstery cleaning -----	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries* -----	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services* -----	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait -----	3	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops -----	57	5 295	2 515	581	304	32	2
723	Beauty shops -----	54	5 132	2 431	561	297	30	2
724	Barber shops -----	3	163	84	20	7	2	-
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories -----	16	3 501	800	202	51	1	-
729	Miscellaneous personal services -----	13	1 869	531	160	103	4	2
73	Business services -----	109	91 286	33 361	7 777	2 794	43	5
731	Advertising -----	11	3 106	900	220	53	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	5	(D)	(D)	(D)	(D)	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	10	(D)	(D)	(D)	(D)	4	1
734	Services to dwellings and other buildings -----	29	3 115	1 560	347	161	20	-
735	Miscellaneous equipment rental and leasing -----	10	5 628	1 238	253	73	2	-
736	Personnel supply services -----	7	7 323	5 485	1 675	509	1	-
737	Computer programming, data processing, and other computer related services -----	8	(D)	(D)	(D)	(D)	2	-
738	Miscellaneous business services -----	29	53 955	17 124	3 604	1 190	9	2
75	Automotive repair, services, and parking -----	72	18 370	5 301	1 277	373	33	4
751	Automotive rental and leasing, without drivers -----	7	(D)	(D)	(D)	(D)	1	-
752	Automobile parking -----	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops -----	53	12 141	3 546	845	225	28	3
7532	Top, body, and upholstery repair shops and paint shops -----	23	4 611	1 484	367	88	14	1
7538	General automotive repair shops -----	11	2 126	543	132	36	6	-
7533, 4, 6, 7, 9	Other automotive repair shops -----	19	5 404	1 519	346	101	8	2
754	Automotive services, except repair -----	11	(D)	(D)	(D)	(D)	3	1
76	Miscellaneous repair services -----	27	16 756	3 918	879	210	12	1
762	Electrical repair shops -----	11	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops -----	9	6 231	1 026	267	82	2	1
763	Watch, clock, and jewelry repair -----	-	-	-	-	-	-	-
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services -----	15	10 439	2 863	605	125	8	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	SIOUX CITY, IA-NE MSA—Con.							
3, 79, 84	Amusement and recreation services, including motion pictures and museums	51	13 141	2 883	601	431	12	6
31, 2	Motion picture production, distribution, and services	—	—	—	—	—	—	—
33	Motion picture theaters	6	2 372	343	71	53	—	—
34	Video tape rental	8	1 603	410	105	57	2	3
32	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	—	1
193	Bowling centers	4	(D)	(D)	(D)	(D)	1	—
9 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	32	7 610	1 696	307	258	9	2
0	Health services	207	94 692	43 978	10 781	1 781	68	14
01	Offices and clinics of doctors of medicine	105	65 020	32 032	8 113	609	19	10
02	Offices and clinics of dentists	41	7 540	2 115	445	154	26	1
03	Offices and clinics of doctors of osteopathy	6	1 122	399	81	29	—	1
04	Offices and clinics of other health practitioners	30	4 819	1 351	299	88	19	1
041	Offices and clinics of chiropractors	18	2 834	757	157	48	11	1
042	Offices and clinics of optometrists	9	(D)	(D)	(D)	(D)	7	—
043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	3	(D)	(D)	(D)	(D)	1	—
05	Nursing and personal care facilities	11	12 545	5 955	1 375	786	1	—
06	Hospitals	—	—	—	—	—	—	—
07, 8, 9	Other health services	14	3 646	2 126	468	115	3	1
11	Legal services	77	22 064	6 091	1 436	293	30	25
123, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	1	—
13	Social services	13	1 636	751	168	101	6	1
37 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	72	18 239	6 938	1 625	383	25	11
371	Engineering, architectural, and surveying services	12	(D)	(D)	(D)	(D)	2	1
372	Accounting, auditing, and bookkeeping services	37	9 059	3 385	835	186	14	9
373 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	(D)	1	—
374	Management and public relations services	21	4 839	1 632	370	119	8	1
89	Services, n.e.c.	3	(D)	(D)	(D)	(D)	1	1

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	LINCOLN, NE MSA					
	Total	298	288 346	128 412	30 135	8 870
7032, 704	Camps and membership lodging	42	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	10	10 685	3 439	567	235
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	18	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	5	(D)	(D)	(D)	(D)
83	Social services	68	31 208	13 680	3 249	1 489
861, 2, 4, 9	Selected membership organizations	149	(D)	(D)	(D)	(D)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	317	159	35	11

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	OMAHA, NE-IA MSA					
	Total	492	853 407	371 550	87 773	22 603
7032, 704	Camps and membership lodging	4	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	50	25 946	9 970	2 106	891
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	46	626 998	284 560	67 653	15 748
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	9	8 955	2 263	584	160
805 806 808, 9	Nursing and personal care facilities	11	26 071	13 613	3 315	1 253
	Hospitals	15	584 114	264 494	62 673	14 007
	Other health services	11	7 858	4 190	1 081	328
81	Legal aid societies and similar legal services	2	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	11	(D)	(D)	(D)	(D)
83	Social services	186	154 344	58 729	13 687	4 464
835 832, 3, 6, 9	Child day care services	41	5 955	2 825	722	406
	Other social services	145	148 389	55 904	12 965	4 058
832	Individual and family social services	60	28 712	9 958	2 314	774
833	Job training and vocational rehabilitation services	9	2 918	1 528	382	300
836	Residential care	21	78 073	34 300	7 804	2 215
839	Social services, n.e.c.	55	38 686	10 118	2 465	769
861, 2, 4, 9	Selected membership organizations	184	37 832	13 822	3 255	1 280
861 864 862, 9	Business associations	37	7 703	2 574	651	161
	Civic, social, and fraternal associations	106	22 941	8 187	1 896	911
	Other membership organizations	41	7 188	3 061	708	208
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	9	5 102	2 902	686	52
873 874 ex. 8744	Research, development, and testing services	8	(D)	(D)	(D)	(D)
	Management and public relations services, except facilities support management services	1	(D)	(D)	(D)	(D)
	SIOUX CITY, IA-NE MSA					
	Total	115	159 090	63 482	14 894	4 554
7032, 704	Camps and membership lodging	1	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	13	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	11	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	1	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	(D)
83	Social services	38	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations	48	7 094	2 288	580	265
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	2	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
0 ex. 704	Total-----	4 785	877 457	305 207	74 571	25 605	2 600	465
011	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	276	(D)	(D)	(D)	(D)	135	32
011 pt.	Hotels and motels -----	255	68 207	17 355	3 870	2 896	127	30
011 pt.	Hotels -----	47	15 533	4 378	1 057	767	22	8
011 pt.	Hotels, 25 guestrooms or more -----	30	13 849	4 088	1 008	722	10	5
011 pt.	Hotels, less than 25 guestrooms -----	17	1 684	290	49	45	12	3
011 pt.	Motels, motor hotels, and tourist courts -----	208	52 674	12 977	2 813	2 129	105	22
011 pt.	Motels, tourist courts -----	195	41 998	10 127	2 171	1 705	101	21
011 pt.	Motor hotels -----	13	10 676	2 850	642	424	4	1
02, 3	Other lodging places -----	21	(D)	(D)	(D)	(D)	8	2
02	Rooming and boarding houses -----	6	(D)	(D)	(D)	(D)	3	1
03	Camps and recreational vehicle parks -----	15	(D)	(D)	(D)	(D)	5	1
2	Personal services -----	859	80 471	24 763	5 870	2 840	577	55
21	Laundry, cleaning, and garment services -----	107	17 353	6 198	1 496	718	67	7
211	Power laundries, family and commercial* -----	6	(D)	(D)	(D)	(D)	4	1
213	Linen supply* -----	4	4 874	1 907	430	150	-	-
215	Coin-operated laundries and drycleaning -----	23	1 518	374	96	77	20	2
216	Drycleaning plants, except rug cleaning* -----	45	4 604	1 556	378	219	28	1
217	Carpet and upholstery cleaning -----	14	(D)	(D)	(D)	(D)	8	2
218	Industrial launderers* -----	7	(D)	(D)	(D)	(D)	2	-
212, 9	Other laundry, cleaning, and garment services* -----	8	(D)	(D)	(D)	(D)	5	1
212	Garment pressing, and agents for laundries and drycleaners -----	7	403	89	23	16	4	1
219	Laundry and garment services, n.e.c.* -----	1	(D)	(D)	(D)	(D)	1	-
219 pt.	Diaper and other laundry services, n.e.c.* -----	1	(D)	(D)	(D)	(D)	1	-
219 pt.	Seamstresses and dressmaking services -----	-	-	-	-	-	-	-
22	Photographic studios, portrait -----	64	5 966	1 188	257	161	44	2
23, 4	Beauty and barber shops -----	461	22 363	9 055	2 053	1 248	385	38
23	Beauty shops -----	434	21 086	8 633	1 957	1 194	365	34
24	Barber shops -----	27	1 277	422	96	54	20	4
25	Shoe repair shops and shoeshine parlors -----	6	258	64	11	9	6	-
26	Funeral service and crematories -----	153	29 988	6 765	1 588	483	30	-
29	Miscellaneous personal services -----	68	4 543	1 493	465	221	45	8
291	Tax return preparation services -----	50	3 628	1 324	424	183	34	6
299	Miscellaneous personal services, n.e.c. -----	18	915	169	41	38	11	2
'3	Business services -----	365	(D)	(D)	(D)	(D)	145	29
'31	Advertising -----	11	1 695	539	108	31	2	1
'311	Advertising agencies -----	7	(D)	(D)	(D)	(D)	1	-
'312	Outdoor advertising services -----	2	(D)	(D)	(D)	(D)	-	-
'313	Radio, television, publishers' advertising representatives -----	1	(D)	(D)	(D)	(D)	-	-
'319	Advertising, n.e.c. -----	1	(D)	(D)	(D)	(D)	1	-
'32	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	33	(D)	(D)	(D)	(D)	6	2
'322	Adjustment and collection services -----	27	3 980	1 635	440	153	4	2
'323	Credit reporting services -----	6	(D)	(D)	(D)	(D)	2	-
'33	Mailing, reproduction, commercial art and photography, and stenographic services -----	19	(D)	(D)	(D)	(D)	11	1
'331	Direct mail advertising services -----	4	(D)	(D)	(D)	(D)	1	-
'334	Photocopying and duplicating services -----	2	(D)	(D)	(D)	(D)	2	-
'334 pt.	Blueprinting and photocopying services -----	2	(D)	(D)	(D)	(D)	2	-
'334 pt.	Duplicating services, except printing -----	-	-	-	-	-	-	-
'338	Secretarial and court reporting services -----	2	(D)	(D)	(D)	(D)	1	-
'335, 6	Commercial photography, art, and graphics -----	11	659	120	29	17	7	1
'335	Commercial photography -----	5	245	36	9	8	4	-
'336	Commercial art and graphic design -----	6	414	84	20	9	3	1
'34	Services to dwellings and other buildings -----	105	8 237	3 575	878	583	58	3
'342	Disinfecting and pest control services -----	24	2 422	807	163	52	5	-
'349	Building cleaning and maintenance services, n.e.c. -----	81	5 815	2 768	715	531	53	3
'349 pt.	Window cleaning -----	2	(D)	(D)	(D)	(D)	2	-
'349 pt.	Other building cleaning and maintenance services, n.e.c. -----	79	(D)	(D)	(D)	(D)	51	3
'35	Miscellaneous equipment rental and leasing -----	44	16 901	4 068	564	178	16	8
'352	Medical equipment rental and leasing -----	9	(D)	(D)	(D)	(D)	1	4
'353	Heavy construction equipment rental and leasing -----	8	(D)	(D)	(D)	(D)	4	-
'359	Equipment rental and leasing, n.e.c. -----	27	(D)	(D)	(D)	(D)	11	4
'36	Personnel supply services -----	11	1 142	658	110	79	2	2
'361	Employment agencies -----	8	(D)	(D)	(D)	(D)	2	-
'363	Help supply services -----	3	(D)	(D)	(D)	(D)	-	-
737	Computer programming, data processing, and other computer related services -----	32	(D)	(D)	(D)	(D)	3	2
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design -----	11	1 400	664	202	40	-	2
7371	Computer programming services -----	6	(D)	(D)	(D)	(D)	-	1
7372	Prepackaged software -----	3	(D)	(D)	(D)	(D)	-	-
7373	Computer integrated systems design -----	2	(D)	(D)	(D)	(D)	-	1
7374, 5, 6	Data processing services -----	17	(D)	(D)	(D)	(D)	3	-
7374, 5	Computer processing, information retrieval -----	14	(D)	(D)	(D)	(D)	2	-
7376	Computer facilities management services -----	3	(D)	(D)	(D)	(D)	1	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	4	(D)	(D)	(D)	(D)	-	-
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	(D)	-	-
7378	Computer maintenance and repair -----	2	(D)	(D)	(D)	(D)	-	-
7379	Computer related services, n.e.c. -----	1	(D)	(D)	(D)	(D)	-	-

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- ships (number)
73	Business services—Con.							
738	Miscellaneous business services	110	16 831	5 682	1 207	611	47	10
7381, 2	Detective agencies and protective services	10	496	305	79	75	6	1
7381	Detective, guard, and armored car services	10	496	305	79	75	6	1
7382	Security systems services	-	-	-	-	-	-	-
7383	News syndicates	-	-	-	-	-	-	-
7384	Photofinishing laboratories*	9	1 217	285	71	37	2	2
7389	Business services, n.e.c.	91	15 118	5 092	1 057	499	39	7
7389 pt.	Sign painting shops	5	526	178	48	18	2	-
7389 pt.	Interior designing	6	620	67	17	10	3	-
7389 pt.	Telephone answering services	10	612	253	64	46	8	1
7389 pt.	Other business services	70	13 360	4 594	928	425	26	6
75	Automotive repair, services, and parking	626	103 128	23 008	5 316	1 889	419	48
751	Automotive rental and leasing, without drivers	29	8 881	1 101	246	87	5	-
7513	Truck rental and leasing, without drivers	11	4 629	579	152	39	2	-
7514, 5	Passenger car rental and leasing, without drivers	16	(D)	(D)	(D)	(D)	3	-
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	4	(D)	(D)	(D)	(D)	2	-
752 pt.	Parking lots	3	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	1	-
753	Automotive repair shops	556	89 544	20 624	4 754	1 618	392	45
7532	Top, body, and upholstery repair shops and paint shops	183	29 493	7 093	1 684	549	136	14
7532 pt.	Top and body repair shops	179	(D)	(D)	(D)	(D)	133	14
7532 pt.	Paint shops	4	(D)	(D)	(D)	(D)	3	-
7538	General automotive repair shops	295	45 810	10 295	2 327	798	210	25
7538 pt.	General automotive repair shops, except diesel	266	33 447	7 256	1 654	609	201	21
7538 pt.	Diesel repair shops	29	12 363	3 039	673	189	9	4
7533, 4, 6, 7, 9	Other automotive repair shops	78	14 241	3 236	743	271	46	6
7533	Automotive exhaust system repair shops	15	(D)	(D)	(D)	(D)	7	-
7534	Tire retreading and repair shops	3	(D)	(D)	(D)	(D)	1	-
7536	Automotive glass replacement shops	10	1 685	411	92	33	7	-
7537	Automotive transmission repair shops	16	(D)	(D)	(D)	(D)	9	4
7539	Automotive repair shops, n.e.c.	34	3 989	1 195	250	93	22	2
7539 pt.	Radiator repair	16	1 525	421	84	34	11	2
7539 pt.	Brake, front end, and wheel alignment	13	1 863	626	142	47	8	-
7539 pt.	Automotive electrical and fuel system services	2	(D)	(D)	(D)	(D)	2	-
7539 pt.	Other automotive repair shops, n.e.c.	3	(D)	(D)	(D)	(D)	1	-
7542	Automotive services, except repair	37	(D)	(D)	(D)	(D)	20	3
7542	Carwashes	30	3 115	874	197	139	19	1
7549	Automotive services, except repair and carwashes	7	(D)	(D)	(D)	(D)	1	2
76	Miscellaneous repair services	279	40 376	9 524	2 015	748	183	16
762	Electrical repair shops	74	11 812	2 756	601	216	40	2
7622	Radio and television repair shops	34	5 390	1 169	258	103	19	-
7623, 9	Other electrical and electronic repair shops	40	6 422	1 587	343	113	21	2
7623	Refrigeration and air-conditioning service and repair shops	7	1 092	279	54	18	5	-
7629	Electrical and electronic repair shops, n.e.c.	33	5 330	1 308	289	95	16	2
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	(D)	2	-
764	Reupholstery and furniture repair	12	(D)	(D)	(D)	(D)	9	1
769	Miscellaneous repair shops and related services	191	27 543	6 511	1 354	498	132	13
7692	Welding repair	69	8 007	1 971	405	159	58	5
7694	Armature rewinding shops	17	4 970	1 456	266	82	6	-
7699	Repair shops and related services, n.e.c.	105	14 566	3 084	683	257	68	8
78, 79, 84	Amusement and recreation services, including motion pictures and museums	353	47 879	11 336	2 616	2 152	150	32
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	54	6 424	1 144	257	294	22	1
7832	Motion picture theaters, except drive-in	42	(D)	(D)	(D)	(D)	16	-
7833	Drive-in motion picture theaters	12	(D)	(D)	(D)	(D)	6	-
784	Video tape rental	24	(D)	(D)	(D)	(D)	12	6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9	474	181	38	59	5	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	(D)	-	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	(D)	(D)	(D)	(D)	5	-
793	Bowling centers	80	12 556	2 963	844	646	43	5

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		
							Individual proprietorships (number)	Partners- ships (number)	
8, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.								
9 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	185	26 026	6 454	1 324	1 059	68	19	
94	Commercial sports-----	20	12 309	3 022	681	487	8	1	
941	Professional sports clubs and promoters-----	1	(D)	(D)	(D)	(D)	—	—	
948	Racing, including track operation-----	19	(D)	(D)	(D)	(D)	8	1	
9 ex. 792, 3; 4; 84	Other amusement and recreation services, including museums -----	165	13 717	3 432	643	572	60	18	
91	Dance studios, schools, and halls-----	11	(D)	(D)	(D)	(D)	3	1	
991	Physical fitness facilities-----	54	2 358	626	95	128	28	8	
992	Public golf courses-----	7	(D)	(D)	(D)	(D)	4	1	
993	Coin-operated amusement devices-----	21	2 894	663	167	81	6	2	
996	Amusement parks-----	—	—	—	—	—	—	—	
997	Membership sports and recreation clubs-----	29	2 995	883	121	94	5	3	
999, 84	Amusement and recreation services, including museums, n.e.c. -----	43	4 085	969	197	195	14	3	
999 pt.	Concession operators of amusement devices and rides-----	3	(D)	(D)	(D)	(D)	2	—	
999 pt.	Carnivals, circuses, and fairs-----	2	(D)	(D)	(D)	(D)	1	—	
999 pt.	Billiard and pool establishments-----	2	(D)	(D)	(D)	(D)	—	1	
999 pt., 84	Other recreation and amusements, including museums-----	36	3 100	815	162	153	11	2	
10	Health services-----	1 055	333 031	146 449	37 004	9 561	508	58	
101	Offices and clinics of doctors of medicine-----	365	163 224	80 722	21 261	2 830	130	29	
101 pt.	Offices of doctors of medicine-----	356	(D)	(D)	(D)	(D)	129	29	
101 pt.	Clinics of doctors of medicine-----	9	(D)	(D)	(D)	(D)	1	—	
102	Offices and clinics of dentists-----	358	54 808	16 749	3 855	1 367	236	14	
102 pt.	Offices of dentists-----	357	(D)	(D)	(D)	(D)	235	14	
102 pt.	Clinics of dentists-----	1	(D)	(D)	(D)	(D)	1	—	
103	Offices and clinics of doctors of osteopathy-----	1	(D)	(D)	(D)	(D)	1	—	
104	Offices and clinics of other health practitioners-----	203	(D)	(D)	(D)	(D)	126	12	
1041	Offices and clinics of chiropractors-----	73	(D)	(D)	(D)	(D)	57	1	
1042	Offices and clinics of optometrists-----	90	(D)	(D)	(D)	(D)	51	10	
1043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.-----	40	(D)	(D)	(D)	(D)	18	1	
1043	Offices and clinics of podiatrists-----	17	(D)	(D)	(D)	(D)	10	1	
1049	Offices and clinics of health practitioners, n.e.c.-----	23	(D)	(D)	(D)	(D)	8	—	
105	Nursing and personal care facilities-----	73	(D)	(D)	(D)	(D)	3	1	
1051	Skilled nursing care facilities-----	59	(D)	(D)	(D)	(D)	2	1	
1052, 9	Nursing and personal care facilities, except skilled nursing care facilities-----	14	(D)	(D)	(D)	(D)	1	—	
1052	Intermediate care facilities-----	11	(D)	(D)	(D)	(D)	—	—	
1059	Nursing and personal care facilities, n.e.c.-----	3	(D)	(D)	(D)	(D)	1	—	
106	Hospitals-----	2	(D)	(D)	(D)	(D)	—	—	
1062	General medical and surgical hospitals-----	1	(D)	(D)	(D)	(D)	—	—	
1063	Psychiatric hospitals-----	1	(D)	(D)	(D)	(D)	—	—	
1069	Specialty hospitals, except psychiatric-----	—	—	—	—	—	—	—	
307, 8, 9	Other health services-----	53	(D)	(D)	(D)	(D)	12	2	
307	Medical and dental laboratories-----	35	(D)	(D)	(D)	(D)	7	1	
3071	Medical laboratories-----	18	(D)	(D)	(D)	(D)	1	—	
3072	Dental laboratories-----	17	(D)	(D)	(D)	(D)	6	1	
308	Home health care services-----	3	(D)	(D)	(D)	(D)	—	1	
309	Miscellaneous health and allied services, n.e.c.-----	15	(D)	(D)	(D)	(D)	5	—	
3092	Kidney dialysis centers-----	—	—	—	—	—	—	—	
3093	Specialty outpatient facilities, n.e.c.-----	6	(D)	(D)	(D)	(D)	3	—	
3099	Health and allied services, n.e.c.-----	9	(D)	(D)	(D)	(D)	2	—	
81	Legal services-----	426	66 802	19 963	5 434	1 288	213	139	
823, 4, 9	Selected educational services-----	6	(D)	(D)	(D)	(D)	2	—	
823	Libraries-----	—	—	—	—	—	—	—	
824	Vocational schools-----	2	(D)	(D)	(D)	(D)	—	—	
829	Schools and educational services, n.e.c.-----	4	(D)	(D)	(D)	(D)	2	—	
83	Social services-----	133	(D)	(D)	(D)	(D)	95	5	
835	Child day care services-----	96	(D)	(D)	(D)	(D)	74	4	
332, 3, 6, 9	Other social services-----	37	3 458	1 612	368	191	21	1	
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)-----	381	66 926	29 495	7 455	1 772	169	50	
871	Engineering, architectural, and surveying services-----	76	(D)	(D)	(D)	(D)	26	6	
8711	Engineering services-----	49	12 402	5 846	1 372	302	13	3	
8712	Architectural services-----	11	(D)	(D)	(D)	(D)	2	2	
8713	Surveying services-----	16	(D)	(D)	(D)	(D)	11	1	
872	Accounting, auditing, and bookkeeping services-----	222	33 089	14 261	4 022	962	122	38	
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)-----	13	(D)	(D)	(D)	(D)	2	1	
8731	Commercial physical and biological research-----	6	1 560	489	68	21	1	—	
8732	Commercial economic, sociological, and educational research-----	3	(D)	(D)	(D)	(D)	1	—	
8734	Testing laboratories-----	4	(D)	(D)	(D)	(D)	—	—	

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1987 SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)—Con.							
874	Management and public relations services	70	7 080	3 435	(D)	(D)	19	5
8741	Management services	22	(D)	(D)	791	174	8	1
8742	Management consulting services	30	(D)	(D)	(D)	(D)	5	4
8743	Public relations services	3	(D)	(D)	(D)	(D)	1	—
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	—	—
8748	Business consulting services, n.e.c.	14	(D)	(D)	(D)	(D)	5	—
89	Services, n.e.c.	26	(D)	(D)	(D)	(D)	4	1

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	958	512 358	234 991	56 432	21 319
7032, 704	Camps and membership lodging	10	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	80	12 951	4 123	789	540
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	172	411 708	202 612	48 774	16 380
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	7	388	206	52	16
805	Nursing and personal care facilities	65	75 848	42 932	10 472	5 195
806	Hospitals	84	332 430	158 120	37 938	11 043
808, 9	Other health services	16	3 042	1 354	312	126
81	Legal aid societies and similar legal services	5	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	9	307	150	34	21
83	Social services	270	42 065	14 120	3 451	1 833
835	Child day care services	35	3 302	1 753	439	310
832, 3, 6, 9	Other social services	235	38 763	12 367	3 012	1 523
832	Individual and family social services	146	17 891	5 484	1 356	703
833	Job training and vocational rehabilitation services	9	2 933	1 807	442	254
836	Residential care	34	6 336	2 695	658	323
839	Social services, n.e.c.	46	11 603	2 381	556	243
861, 2, 4, 9	Selected membership organizations	407	41 980	12 898	3 115	2 468
861	Business associations	60	6 034	1 999	460	163
864	Civic, social, and fraternal associations	263	31 493	9 722	2 385	2 155
862, 9	Other membership organizations	84	4 453	1 177	270	150
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	1 100	250	60	13
873	Research, development, and testing services	4	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	1	(D)	(D)	(D)	(D)

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska -----	(X)	3 546 972	3 546 972	100.0	Nebraska—Con.				
Omaha -----	1	1 772 649	1 772 649	50.0	Falls City -----	26	7 747	3 075 735	86.7
Lincoln -----	2	600 670	2 373 319	66.9	West Point -----	27	7 642	3 083 377	86.9
Grand Island -----	3	102 598	2 475 917	69.8	Fairbury -----	28	7 345	3 090 722	87.1
Bellevue -----	4	68 899	2 544 816	71.7	Chadron -----	29	7 122	3 097 844	87.3
Cearney -----	5	55 562	2 600 378	73.3	Broken Bow -----	30	6 935	3 104 779	87.5
Hastings -----	6	55 017	2 655 395	74.9	Seward -----	31	6 638	3 111 417	87.7
North Platte -----	7	51 925	2 707 320	76.3	Schuyler -----	32	6 461	3 117 878	87.9
Norfolk -----	8	49 006	2 756 326	77.7	O'Neill -----	33	6 209	3 124 087	88.1
Scottsbluff -----	9	48 106	2 804 432	79.1	Gothenburg -----	34	5 937	3 130 024	88.2
Columbus -----	10	39 749	2 844 181	80.2	Aurora -----	35	5 674	3 135 698	88.4
Fremont -----	11	38 047	2 882 228	81.3	Crete -----	36	5 426	3 141 124	88.6
South Sioux City -----	12	25 422	2 907 650	82.0	Wayne -----	37	5 131	3 146 255	88.7
Appillion -----	13	18 045	2 925 695	82.5	Cozad -----	38	4 798	3 151 053	88.8
Beatrice -----	14	16 970	2 942 665	83.0	La Vista -----	39	4 664	3 155 717	89.0
York -----	15	15 258	2 957 923	83.4	Valentine -----	40	4 544	3 160 261	89.1
Ogallala -----	16	12 777	2 970 700	83.8	David City -----	41	4 438	3 164 699	89.2
McCook -----	17	12 612	2 983 312	84.1	Plattsmouth -----	42	3 993	3 168 692	89.3
Blair -----	18	12 527	2 995 839	84.5	Ord -----	43	3 948	3 172 640	89.4
Holdrege -----	19	11 256	3 007 095	84.8	Auburn -----	44	3 930	3 176 570	89.6
Nebraska City -----	20	11 188	3 018 283	85.1	Central City -----	45	3 873	3 180 443	89.7
Lexington -----	21	11 168	3 029 451	85.4					
Gering -----	22	10 706	3 040 157	85.7					
Alliance -----	23	9 733	3 049 890	86.0					
Sidney -----	24	9 633	3 059 523	86.3					
Ralston -----	25	8 465	3 067 988	86.5					

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska -----	(X)	3 546 972	3 546 972	100.0	Nebraska—Con.				
Douglas -----	1	1 883 889	1 883 889	53.1	Cherry -----	36	6 125	3 420 951	96.4
Lancaster -----	2	619 236	2 503 125	70.6	Burt -----	37	5 893	3 426 844	96.6
Sarpy -----	3	121 571	2 624 696	74.0	Pierce -----	38	5 636	3 432 480	96.8
Hall -----	4	109 910	2 734 606	77.1	Saunders -----	39	5 426	3 437 906	96.9
Scotts Bluff -----	5	63 524	2 798 130	78.9	Merrick -----	40	5 339	3 443 245	97.1
Buffalo -----	6	59 915	2 858 045	80.6	Cedar -----	41	5 323	3 448 568	97.2
Adams -----	7	57 475	2 915 520	82.2	Fillmore -----	42	4 933	3 453 501	97.4
Madison -----	8	56 299	2 971 819	83.8	Valley -----	43	4 688	3 458 189	97.5
Lincoln -----	9	54 323	3 026 142	85.3	Butler -----	44	4 612	3 462 801	97.6
Platte -----	10	46 566	3 072 708	86.6	Antelope -----	45	4 555	3 467 356	97.8
Dodge -----	11	46 070	3 118 778	87.9	Kearney -----	46	4 528	3 471 884	97.9
Dakota -----	12	30 462	3 149 240	88.8	Sheridan -----	47	4 482	3 476 366	98.0
Dawson -----	13	26 412	3 175 652	89.5	Knox -----	48	3 871	3 480 237	98.1
Gage -----	14	18 670	3 194 322	90.1	Nuckolls -----	49	3 689	3 483 926	98.2
York -----	15	18 036	3 212 358	90.6	Webster -----	50	3 463	3 487 389	98.3
Keith -----	16	15 457	3 227 815	91.0	Kimball -----	51	3 304	3 490 693	98.4
Seward -----	17	15 138	3 242 953	91.4	Clay -----	52	3 185	3 493 878	98.5
Washington -----	18	14 357	3 257 310	91.8	Howard -----	53	2 923	3 496 801	98.6
Otoe -----	19	14 111	3 271 421	92.2	Perkins -----	54	2 837	3 499 638	98.7
Red Willow -----	20	13 414	3 284 835	92.6	Boone -----	55	2 731	3 502 369	98.7
Phelps -----	21	12 284	3 297 119	93.0	Johnson -----	56	2 676	3 505 045	98.8
Cuming -----	22	10 625	3 307 744	93.3	Furnas -----	57	2 673	3 507 718	98.9
Box Butte -----	23	10 365	3 318 109	93.5	Pawnee -----	58	2 578	3 510 296	99.0
Cheyenne -----	24	9 756	3 327 865	93.8	Polk -----	59	2 555	3 512 851	99.0
Custer -----	25	9 007	3 336 872	94.1	Franklin -----	60	2 534	3 515 385	99.1
Saline -----	26	8 925	3 345 797	94.3	Morrill -----	61	2 532	3 517 917	99.2
Richardson -----	27	8 610	3 354 407	94.6	Chase -----	62	2 495	3 520 412	99.3
Colfax -----	28	8 586	3 362 993	94.8	Brown -----	63	2 262	3 522 674	99.3
Cass -----	29	8 120	3 371 113	95.0	Thayer -----	64	2 148	3 524 822	99.4
Holt -----	30	8 076	3 379 189	95.3	Dixon -----	65	2 082	3 526 904	99.4
Dawes -----	31	7 740	3 386 929	95.5	Harlan -----	66	1 889	3 528 793	99.5
Jefferson -----	32	7 601	3 394 530	95.7	Thurston -----	67	1 663	3 530 456	99.5
Hamilton -----	33	7 487	3 402 017	95.9	Dundy -----	68	1 598	3 532 054	99.6
Wayne -----	34	6 504	3 408 521	96.1	Sherman -----	69	1 565	3 533 619	99.6
Nemaha -----	35	6 305	3 414 826	96.3	Frontier -----	70	1 393	3 535 012	99.7

**Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax:
1987—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Nebraska—Con.									
Rock	71	1 115	3 536 127	99.7	McPherson	82	-	3 542 560	99.9
Deuel	72	961	3 537 088	99.7	Arthur	83	-	3 542 560	99.9
Greeley	73	950	3 538 038	99.7	Blaine	84	-	3 542 560	99.9
Garden	74	820	3 538 858	99.8	Banner	85	-	3 542 560	99.9
Stanton	75	689	3 539 547	99.8	Wheeler	86	-	3 542 560	99.9
Garfield	76	642	3 540 189	99.8	Grant	(X)	(D)	(X)	(X)
Sioux	77	597	3 540 786	99.8	Hayes	(X)	(D)	(X)	(X)
Boyd	78	589	3 541 375	99.8	Hooker	(X)	(D)	(X)	(X)
Thomas	79	516	3 541 891	99.9	Keya Paha	(X)	(D)	(X)	(X)
Gosper	80	436	3 542 327	99.9	Logan	(X)	(D)	(X)	(X)
Hitchcock	81	233	3 542 560	99.9	Loup	(X)	(D)	(X)	(X)
					Nance	(X)	(D)	(X)	(X)

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

The census included only those service non-employer firms which reported a receipts volume of \$1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of \$1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.
 - b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.¹ However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe
 - a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.
 - b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications² where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987

are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system. Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a

separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization)*, SC87-S-1, presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, go-carts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gyms and athletic clubs.
2. Membership gyms and athletic clubs.
3. Nonmembership gyms and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.
4. Billiard and pool establishments.
5. Roller skating rinks.
6. Ice skating rinks.
7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their

profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)— Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)— Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)— Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)— Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)— Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)— Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)— Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)—Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.

General Questions and Instructions



**U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**

NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is **confidential**. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

Please complete this form and RETURN TO

**BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134**

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE — Please read the accompanying instructions before answering the questions.

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0553: EXPIRES 08/89

In correspondence pertaining to this report,
please refer to this Census File Number (CFN)

**Employer Identification (EI)
Number**

► **Item 1 — EMPLOYER IDENTIFICATION NUMBER**

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 YES 2 NO — Enter current EI No. ↵

(9 digits)

► **Item 4 — ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this establishment during 1987.

- | | |
|--|--|
| 003 1 <input type="checkbox"/> Individual proprietorship | 0 <input type="checkbox"/> Corporation |
| 2 <input type="checkbox"/> Partnership | 9 <input type="checkbox"/> Other — Specify |
| 5 <input type="checkbox"/> Governmental — Specify | |

► **Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT**

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

- a. Same as shown in mailing label. If different, indicate change. ↵

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC.

STATE

ZIP CODE

- b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.? ↵

095 1 YES 2 NO 3 No legal boundaries 4 Don't know

- c. Type of municipality where physically located

096 1 City, village, 2 Town or or borough 3 Other or don't know

- d. Name of county where physically located

► **Item 3 — OPERATIONAL STATUS**

Number of months

002

- a. How many months during 1987 did this firm or organization actively operate this establishment?

- b. Mark (X) the ONE box which best describes this establishment at the end of 1987.

001 1 In operation

2 Temporarily or seasonally inactive

3 Ceased operation — Give date →

4 Sold or leased to another operator — Give date at right → AND enter name, etc., below ↵

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY

STATE

ZIP CODE

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,125,628, report either

• Preferred
Acceptable

Mil.	Thou.	Dol.
1	126	
1	125	628

► **Item 6 — DOLLAR VOLUME**

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

- a. **OPERATING RECEIPTS** (taxable) in 1987

- b. **REVENUE and EXPENSES** (tax-exempt) in 1987

- (1) **REVENUE**

- (2) **EXPENSES** (including payroll)

► **Item 7 — PAYROLL AND EMPLOYMENT**

- a. **Payroll in 1987, before deductions**

- (1) Total ANNUAL payroll

Mil.	Thou.	Dol.
030		

- (2) **FIRST QUARTER** payroll (Jan.—Mar.)

Number
031

- b. **Employment in 1987**

Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)

Number
032

► **Item 8 — KIND OF BUSINESS OR ACTIVITY**

Mark (X) the ONE box which best describes the business or activity that accounted for the MAJOR portion of this establishment's receipts or revenue in 1987.

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

► (Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE ► Answer item 15 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.

► Item 15 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company?	097 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE	El No. (9 digits)
b. Does this company own or control any other company or companies?	098 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE	El No. (9 digits)
c. How many establishments were operated under the El Number shown in the address label (or as corrected in item 1) at the end of 1987?		Number	079

If more than one, provide the physical location address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

1	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION	Receipts or revenue	081	—	—
2	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION	Receipts or revenue	081	—	—
3	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082	—	—
	Census use	088			
	Census use	088			
	Census use	088			

REMARKS — Please use this space for any explanations that may be essential in understanding your reported data.

► Item 16 – CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Print or type	Period covered by this report →	FROM: Mo. Year	TO: Mo. Year
Telephone →	Area code	Number	Extension
Signature of authorized person			
Date			

1987 CENSUS OF SERVICE INDUSTRIES**INSTRUCTIONS**

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. Always include the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

**Item 6 — DOLLAR VOLUME — TAXABLE ESTABLISHMENTS
OPERATING RECEIPTS*****Include —***

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.

- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

**Item 6 — DOLLAR VOLUME — TAX-EXEMPT
ESTABLISHMENTS****REVENUE*****Include —***

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

- a.** Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

- b.** Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.

- c.** Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.

Kind-of-Business Titles and Reporting-Form Numbers

listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 IC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
0	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
011 pt.	Hotels, 25 guestrooms or more	7001	7513 pt.	Truck rental, without drivers	7501
011 pt.	Hotels, less than 25 guestrooms	7001	7513 pt.	Truck leasing, except finance leasing	7501
011 pt.	Motels, tourist courts	7001	7514	Passenger car rental, without drivers	7501
011 pt.	Motor hotels	7001	7515	Passenger car leasing, except finance leasing	7501
02	Rooming and boarding houses	7002	7519	Utility trailer and recreational vehicle rental	7501
032	Sporting and recreational camps	7002	7521 pt.	Parking lots	7502
033	Recreational vehicle parks and campsites	7002	7521 pt.	Parking structures	7502
04	Organization hotels and lodging houses, on membership basis	7002	7532 pt.	Top and body repair shops	7503
2	PERSONAL SERVICES		7532 pt.	Paint shops	7503
211	Power laundries, family and commercial	7201	7533	Automotive exhaust system repair shops	7503
212	Garment pressing, and agents for laundries and drycleaners	7201	7534	Tire retreading and repair shops	7503
213	Linen supply	7201	7536	Automotive glass replacement shops	7503
215 pt.	Coin-operated laundries and drycleaning	7201	7537	Automotive transmission repair shops	7503
215 pt.	Coin-operated laundry machine routes	7201	7538 pt.	General automotive repair shops, except diesel	7503
216	Drycleaning plants, except rug cleaning	7201	7538 pt.	Diesel repair shops	7503
217	Carpet and upholstery cleaning	7201	7542	Radiator repair	7503
218	Industrial launderers	7201	7549 pt.	Brake, front end, and wheel alignment	7503
219 pt.	Diaper service	7201	7549 pt.	Carburetor repair shops	7503
219 pt.	Seamstresses and dressmaking services	7202	7549 pt.	Electrical repair shops	7503
219 pt.	Other laundry services, n.e.c.	7201	7549 pt.	Other automotive repair shops, n.e.c.	7503
22	Photographic studios, portrait	7303	76	MISCELLANEOUS REPAIR SERVICES	
23	Beauty shops	7202	7622	Radio and television repair shops	7600
24	Barber shops	7202	7623	Refrigeration and air-conditioning service and repair shops	7600
25	Shoe repair shops and shoeshine parlors	7202	7629	Electrical and electronic repair shops, n.e.c.	7600
26	Funeral service and crematories	7202	763	Watch, clock, and jewelry repair	7600
291	Tax return preparation services	7202	764	Reupholstery and furniture repair	7600
299 pt.	Health-related personal services	7202	7692	Welding repair	7600
299 pt.	Other personal services, n.e.c.	7202	7694	Armature rewinding shops	7600
3	BUSINESS SERVICES		7699 pt.	Farm machinery and equipment repair shops	7600
311	Advertising agencies	7301	7699 pt.	Lawnmower and other small engine repair	7600
312	Outdoor advertising services	7301	7699 pt.	Sewer and septic tank cleaning services	7600
313	Radio, television, publishers' advertising representatives	7301	7699 pt.	Other repair and related services, n.e.c.	7600
319	Advertising, n.e.c.	7301	78	MOTION PICTURES	
322	Adjustment and collection services	7302	7812 pt.	Motion picture production, except for television	7801
323 pt.	Mercantile reporting services	7302	7812 pt.	Motion picture and tape production for television	7801
323 pt.	Consumer credit reporting services	7302	7819	Services allied to motion picture production	7801
331	Direct mail advertising services	7303	7822 pt.	Motion picture film exchanges	7801
334 pt.	Blueprinting and photocopying services	7303	7822 pt.	Film and tape distribution for television	7801
334 pt.	Duplicating services, except printing	7303	7829	Services allied to motion picture distribution	7801
335	Commercial photography	7303	7832	Motion picture theaters, except drive-in	7802
336 pt.	Commercial art	7303	7833	Drive-in motion picture theaters	7802
336 pt.	Graphic arts and related design	7303	7841	Video tape rental	7307
338	Secretarial and court reporting services	7303	79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS	
342	Disinfecting and pest control services	7304	791 pt.	Public dance halls or ballrooms	7903
349 pt.	Window cleaning	7304	791 pt.	Dance schools, including children's and professionals'	7903
349 pt.	Other building cleaning and maintenance services, n.e.c.	7304	7922 pt.	Producers of live theatrical productions	7901
352	Medical equipment rental and leasing	7202	7922 pt.	Producers of radio and television shows, except tape	7901
353 pt.	Leasing and rental of heavy construction equipment without operators	7307	7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
353 pt.	Rental of heavy construction equipment with operators	7307	7922 pt.	Other theatrical services	7901
359 pt.	Equipment rental	7307	7929 pt.	Dance groups and artists	7901
359 pt.	Equipment leasing, except finance leasing	7307	7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
361	Employment agencies	7305	7929 pt.	Other music groups and artists	7901
363 pt.	Temporary help supply	7305	7929 pt.	Other entertainers and entertainment groups	7901
363 pt.	Help supply, except temporary	7305	7933	Bowling centers	7902
371	Computer programming services	7306	7941 pt.	Baseball clubs	7902
372	Prepackaged software	7306	7941 pt.	Football clubs	7902
373	Computer integrated systems design	7306	7941 pt.	Other professional sports clubs	7902
374	Computer processing and data preparation and processing services	7306	7941 pt.	Managers and promoters	7902
375	Information retrieval services	7306	7948 pt.	Auto racetrack operation	7902
376	Computer facilities management services	7306	7948 pt.	Horse racetrack operation	7902
377	Computer rental and leasing	7306	7948 pt.	Dog racetrack operation	7902
378	Computer maintenance and repair	7306	7948 pt.	Racing stables and racing, n.e.c.	7902
379	Computer related services, n.e.c.	7306	7991 pt.	Physical fitness centers, except gyms and athletic clubs	7202
7381 pt.	Detective agencies and guard services	7310	7991 pt.	Membership gyms and athletic clubs	7903
7381 pt.	Armed car services	7310	7991 pt.	Nonmembership gyms and athletic clubs	7903
7382	Security systems services	7310	7992	Public golf courses	7903
7383	News syndicates	7310	7993	Coin-operated amusement devices	7903
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303	7996	Amusement parks	7902
7384 pt.	One-hour (mini) photofinishing labs	7303	7997	Membership sports and recreation clubs	7903
7389 pt.	Sign painting shops	7310	7999 pt.	Concession operators of amusement devices and rides	7903
7389 pt.	Interior designing	7310	7999 pt.	Carnivals and circuses	7903
7389 pt.	Telephone answering services	7310	7999 pt.	Fairs	7903
7389 pt.	Water softening services	7310	7999 pt.	Billiard and pool establishments	7903
7389 pt.	Packaging and labeling services	7310	7999 pt.	Roller skating rinks	7903
7389 pt.	Trading stamp services	7310	7999 pt.	Ice skating rinks	7903
7389 pt.	Miscellaneous business services, n.e.c.	7310	7999 pt.	Other amusement and recreation services, n.e.c.	7903

1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
80	HEALTH SERVICES		83	SOCIAL SERVICES	
801 pt.	Offices of doctors of medicine	8001	832	Individual and family social services	8300
801 pt.	Clinics of doctors of medicine	8006	833	Job training and vocational rehabilitation services	8300
802 pt.	Offices of dentists	8002	835	Child day care services	8300
802 pt.	Clinics of dentists	8006	836	Residential care	8300
803	Offices and clinics of doctors of osteopathy	8001	839	Social services, n.e.c.	8300
8041	Offices and clinics of chiropractors	8001			
8042	Offices and clinics of optometrists	8001	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
8043	Offices and clinics of podiatrists	8001			
8049	Offices and clinics of health practitioners, n.e.c.	8001			
8051	Skilled nursing care facilities	8003	8412 pt.	Commercial museums and art galleries	8400
8052	Intermediate care facilities	8003	8412 pt.	Noncommercial museums and art galleries	8400
8059	Nursing and personal care facilities, n.e.c.	8003	8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8062	General medical and surgical hospitals	8004	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
8063	Psychiatric hospitals	8004			
8069	Specialty hospitals, except psychiatric	8004	86	SELECTED MEMBERSHIP ORGANIZATIONS	
8071	Medical laboratories	8005	861	Business associations	8600
8072	Dental laboratories	8005	862	Professional membership organizations	8600
8082	Home health care services	8006	864	Civic, social, and fraternal associations	8600
8092	Kidney dialysis centers	8006	869	Membership organizations, n.e.c.	8600
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
81	LEGAL SERVICES		8711	Engineering services	8901
81 pt.	Offices of lawyers	8100	8712	Architectural services	8901
81 pt.	Legal aid societies and similar legal services	8100	8713	Surveying services	8901
823, 4, 9	SELECTED EDUCATIONAL SERVICES		8721	Accounting, auditing, and bookkeeping services	8902
823	Libraries	8200	8731 pt.	Commercial physical research	7308
8243	Data processing schools	8200	8731 pt.	Commercial medical and biological research	7308
8244	Business and secretarial schools	8200	8732	Commercial economic, sociological, and educational research	7308
8249 pt.	Correspondence schools	8200	8733	Noncommercial research organizations	7308
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200	8734	Testing laboratories	7308
829	Schools and educational services, n.e.c.	8200	8741	Management services	7309
		8200	8742	Management consulting services	7309
		8200	8743	Public relations services	7309
		8200	8744	Facilities support management services	7309
		8200	8748	Business consulting services, n.e.c.	7309
			89	SERVICES, N.E.C.	
			899 pt.	Scientific and related consulting services	8903
			899 pt.	Other services, n.e.c.	8903

APPENDIX D.

Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE-IA MSA

Pottawattamie County, IA

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA-NE MSA

Woodbury County, IA

Dakota County, NE

APPENDIX E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts [‡] —		1987 SIC code	Kind of business or operation	Percent of receipts [‡] —	
		From administra- tive records ¹	Estimated ²			From administra- tive records ¹	Estimated ²
	Total	1	1	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	1	1	737	Computer programming, data processing, and other computer related services	0	0
				7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	0
7011 pt.	Hotels and motels	1	0	7371	Computer programming services	0	0
7011 pt.	Hotels	0	0	7372	Prepackaged software	(D)	(D)
7011 pt.	Hotels, 25 guestrooms or more	0	0	7373	Computer integrated systems design	(D)	(D)
7011 pt.	Hotels, less than 25 guestrooms	3	4	7374, 5, 6	Data processing services	0	0
7011 pt.	Motels, motor hotels, and tourist courts	1	1	7374, 5	Computer processing, information retrieval	(D)	(D)
7011 pt.	Motels, tourist courts	2	1	7376	Computer facilities management services	(D)	(D)
7011 pt.	Motor hotels	0	1				
702, 3	Other lodging places	3	3	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	0	2
702	Rooming and boarding houses	1	7	7377	Computer rental and leasing	0	9
703	Camps and recreational vehicle parks	4	2	7378	Computer maintenance and repair	0	0
72	Personal services	1	1	7379	Computer related services, n.e.c.	3	2
721	Laundry, cleaning, and garment services	0	2	738	Miscellaneous business services	0	3
7211	Power laundries, family and commercial*	0	6	7381, 2	Detective agencies and protective services	0	1
7213	Linen supply*	0	1	7381	Detective, guard, and armored car services	0	0
7215	Coin-operated laundries and drycleaning	2	2	7382	Security systems services	0	3
7216	Drycleaning plants, except rug cleaning*	0	2		News syndicates	(D)	(D)
7217	Carpet and upholstery cleaning	3	1		Photofinishing laboratories*	(D)	(D)
7218	Industrial launderers*	0	1		Business services, n.e.c.	1	4
7212, 9	Other laundry, cleaning, and garment services*	1	0	7384	Sign painting shops	5	2
7212	Garment pressing, and agents for laundries and drycleaners	4	1	7389 pt.	Interior designing	4	0
7219	Laundry and garment services, n.e.c.*	0	0	7389 pt.	Telephone answering services	1	1
7219 pt.	Diaper and other laundry services, n.e.c.*	0	0	7389 pt.	Other business services	0	5
7219 pt.	Seamstresses and dressmaking services	0	0	7389 pt.			
722	Photographic studios, portrait	3	1	75	Automotive repair, services, and parking	1	1
723, 4	Beauty and barber shops	2	1	751	Automotive rental and leasing, without drivers	0	0
723	Beauty shops	2	1	7513	Truck rental and leasing, without drivers	0	0
724	Barber shops	2	1	7514, 5	Passenger car rental and leasing, without drivers	(D)	(D)
725	Shoe repair shops and shoeshine parlors	7	0	7519	Utility trailer and recreational vehicle rental	(D)	(D)
726	Funeral service and crematories	1	1		Automobile parking	0	0
729	Miscellaneous personal services	2	2		Parking lots	2	0
7291	Tax return preparation services	1	0		Parking structures	0	0
7299	Miscellaneous personal services, n.e.c.	3	4	753	Automotive repair shops	2	1
73	Business services	0	1	7532	Top, body, and upholstery repair shops and paint shops	2	1
731	Advertising	0	0	7532 pt.	Top and body repair shops	2	1
7311	Advertising agencies	0	0	7532 pt.	Paint shops	0	2
7312	Outdoor advertising services	0	0		General automotive repair shops	2	2
7313	Radio, television, publishers' advertising representatives	0	0		General automotive repair shops, except diesel	3	2
7319	Advertising, n.e.c.	2	6	7532 pt.	Diesel repair shops	0	2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	1	7533, 4, 6, 7, 9	Other automotive repair shops	1	1
7322	Adjustment and collection services	1	1	7533	Automotive exhaust system repair shops	2	0
7323	Credit reporting services	0	0	7534	Tire retreading and repair shops	0	4
733	Mailing, reproduction, commercial art and photography, and stenographic services	0	4	7536	Automotive glass replacement shops	2	1
7331	Direct mail advertising services	0	5	7537	Automotive transmission repair shops	0	2
7334	Photocopying and duplicating services	1	0	7539	Automotive repair shops, n.e.c.	2	1
7334 pt.	Blueprinting and photocopying services	(D)	(D)	7539 pt.	Radiator repair	3	1
7334 pt.	Duplicating services, except printing	(D)	(D)	7539 pt.	Brake, front end, and wheel alignment	1	0
7338	Secretarial and court reporting services	1	5	7539 pt.	Automotive electrical and fuel system services	1	0
7335, 6	Commercial photography, art, and graphics	3	0	7542	Other automotive repair shops, n.e.c.	1	4
7335	Commercial photography	2	2	7542	Automotive services, except repair	2	1
7336	Commercial art and graphic design	3	0	7549	Carwashes	1	1
734	Services to dwellings and other buildings	1	1	76	Automotive services, except repair and carwashes	3	1
7342	Disinfecting and pest control services	1	1	76	Miscellaneous repair services	3	1
7349	Building cleaning and maintenance services, n.e.c.	1	1	762	Electrical repair shops	3	1
7349 pt.	Window cleaning	1	3	7622	Radio and television repair shops	4	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	1	1	7623, 9	Other electrical and electronic repair shops	3	1
735	Miscellaneous equipment rental and leasing	0	2	7623	Refrigeration and air-conditioning service and repair shops	2	1
7352	Medical equipment rental and leasing	0	0	7629	Electrical and electronic repair shops, n.e.c.	4	0
7353	Heavy construction equipment rental and leasing	0	0	763	Watch, clock, and jewelry repair	6	0
7359	Equipment rental and leasing, n.e.c.	1	3	764	Reupholstery and furniture repair	3	1
736	Personnel supply services	0	0	769	Miscellaneous repair shops and related services	3	2
7361	Employment agencies	1	1	7692	Welding repair	4	2
7363	Help supply services	0	0	7694	Armature rewinding shops	2	3
				7699	Repair shops and related services, n.e.c.	3	1

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts [‡] —		1987 SIC code	Kind of business or operation	Percent of receipts [‡] —	
		From administra- tive records ¹	Estimated ²			From administra- tive records ¹	Estimated ²
78, 79, 84	Amusement and recreation services, including motion pictures and museums	1	1	80	Health services—Con.		
781, 2	Motion picture production, distribution, and services	0	1	805	Nursing and personal care facilities	0	1
783	Motion picture theaters	0	0	8051	Skilled nursing care facilities	0	1
7832	Motion picture theaters, except drive-in	0	0	8052	Nursing and personal care facilities, except skilled nursing care facilities	0	2
7833	Drive-in motion picture theaters	3	0	8059	Intermediate care facilities	0	1
784	Video tape rental	1	1	806	Nursing and personal care facilities, n.e.c.	0	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	0	0	8062	Hospitals	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1	0	8063	General medical and surgical hospitals	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	0	0	8069	Psychiatric hospitals	(D)	0
793	Bowling centers	2	1	807, 8, 9	Specialty hospitals, except psychiatric	0	0
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	1	1	807	Other health services	1	1
794	Commercial sports	0	0	8071	Medical and dental laboratories	1	0
7941	Professional sports clubs and promoters	(D)	(D)	8072	Medical laboratories	1	0
7948	Racing, including track operation	(D)	(D)	808	Dental laboratories	1	0
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	2	1	809	Home health care services	0	0
791	Dance studios, schools, and halls	(D)	(D)	8092	Miscellaneous health and allied services, n.e.c.	1	2
7991	Physical fitness facilities	2	2	8093	Kidney dialysis centers	0	0
7992	Public golf courses	1	2	8099	Specialty outpatient facilities, n.e.c.	2	2
7993	Coin-operated amusement devices	2	1	81	Health and allied services, n.e.c.	0	1
7996	Amusement parks	(D)	(D)		Legal services	2	1
7997	Membership sports and recreation clubs	2	1		Selected educational services	3	3
7999, 84	Amusement and recreation services, including museums, n.e.c.	3	3	823, 4, 9	Libraries	0	0
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	823	Vocational schools	3	2
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	824	Schools and educational services, n.e.c.	2	5
7999 pt.	Billiard and pool establishments	0	2	829	Social services	1	3
84	Other recreation and amusements, including museums	3	3	83	Child day care services	1	2
80	Health services	1	1	835	Other social services	2	3
801	Offices and clinics of doctors of medicine	1	1	832, 3, 6, 9	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1	2
801 pt.	Offices of doctors of medicine	1	1	87 ex.	Engineering, architectural, and surveying services	0	1
801 pt.	Clinics of doctors of medicine	0	1	8733	Engineering services	0	1
802	Offices and clinics of dentists	3	2	871	Architectural services	1	1
802 pt.	Offices of dentists	(D)	(D)	8711	Surveying services	2	1
802 pt.	Clinics of dentists	(D)	(D)	8712	Accounting, auditing, and bookkeeping services	1	0
803	Offices and clinics of doctors of osteopathy	(D)	(D)	8713	Research, development, and testing services (except noncommercial research organizations)	0	5
804	Offices and clinics of other health practitioners	(D)	(D)	873 ex.	Commercial physical and biological research	(D)	(D)
8041	Offices and clinics of chiropractors	3	2	8733	Commercial economic, sociological, and educational research	(D)	(D)
8042	Offices and clinics of optometrists	1	1	8734	Testing laboratories	0	0
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	(D)	(D)	8734	Management and public relations services	1	2
8043	Offices and clinics of podiatrists	(D)	(D)	874	Management services	0	2
8049	Offices and clinics of health practitioners, n.e.c.	(D)	(D)	8741	Management consulting services	1	1
		(D)	(D)	8742	Public relations services	(D)	(D)
		(D)	(D)	8743	Facilities support management services	(D)	(D)
		(D)	(D)	8744	Business consulting services, n.e.c.	5	1
		(D)	(D)	8748	Services, n.e.c.	2	0
		(D)	(D)	89			

† Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

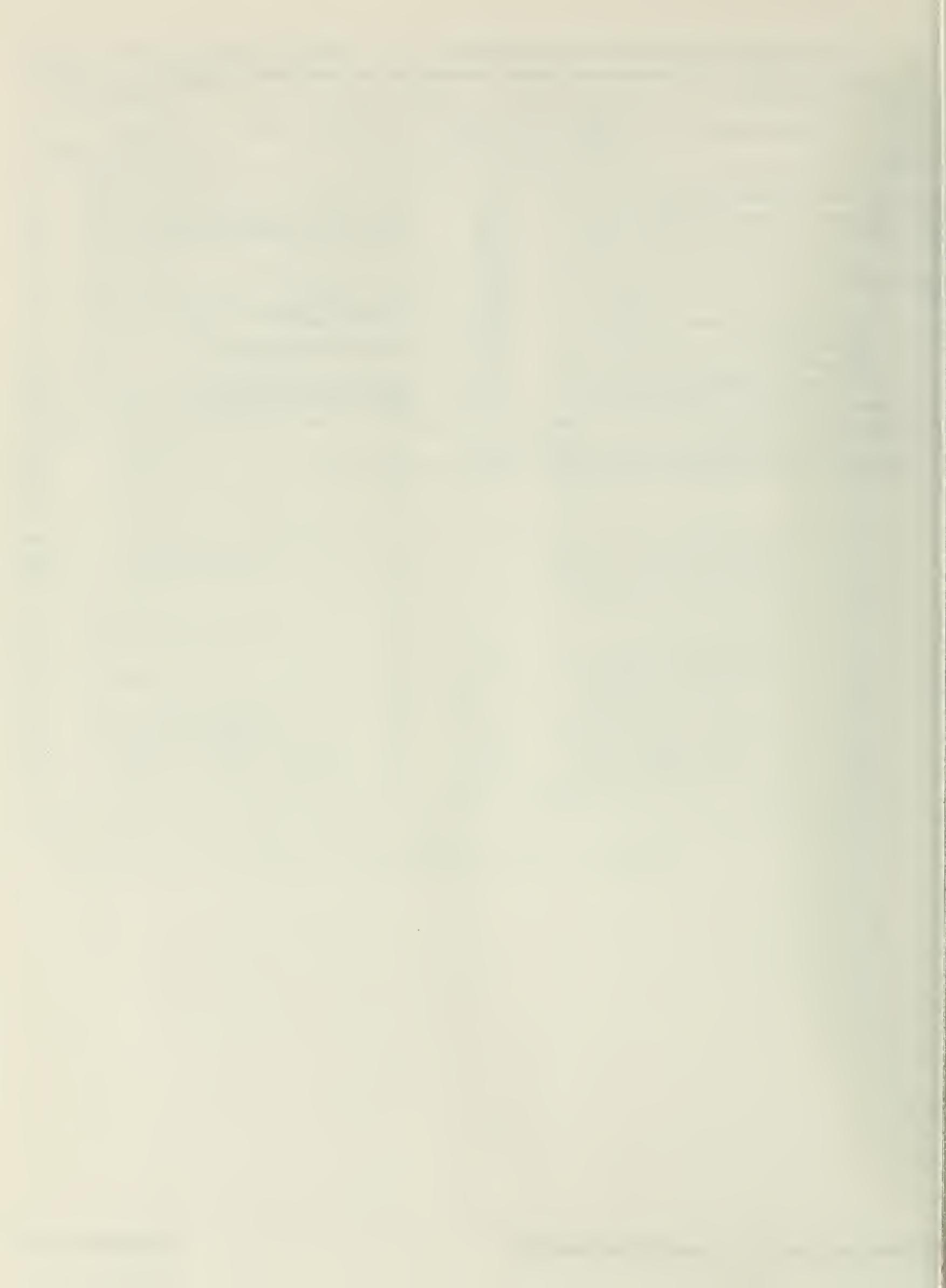
Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A.]

1987 SIC code	Kind of business or operation	Percent of revenue‡—		1987 SIC code	Kind of business or operation	Percent of revenue‡—	
		From administra- tive records ¹	Estimated ²			From administra- tive records ¹	Estimated ²
	Total	0	0	83	Social services	0	0
032, 704	Camps and membership lodging	1	5	835	Child day care services	0	1
92,				832, 3, 6, 9	Other social services	0	0
7991 pt.,				832	Individual and family social services	1	1
7997,				833	Job training and vocational rehabilitation services	1	1
7999 pt.,				836	Residential care	0	0
84				839	Social services, n.e.c.	0	1
011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	0	0	861, 2, 4, 9	Selected membership organizations	2	2
011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	0	1	861	Business associations	3	1
05	Nursing and personal care facilities	0	0	864	Civic, social, and fraternal associations	1	2
06	Hospitals	0	0	862, 9	Other membership organizations	2	2
08, 9	Other health services	0	0	873, 4 ex.	Research, testing, and consulting services, except facilities support management services	0	1
11				8744			
	Legal aid societies and similar legal services	0	0	873	Research, development, and testing services	(D)	(D)
	Selected educational services	5	1	874 ex.	Management and public relations services, except facilities support management services	(D)	(D)
				8744			

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.



APPENDIX F.

Geographic Notes

NEBRASKA

There are no geographic notes for the State of Nebraska.

APPENDIX G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals -----	10 144	8 976	9 477	8 485
'0	70 ex. 704	Hotels, rooming houses, camps, and other lodging places -----	373	397	349	372
'011	7011	Hotels and motels-----	347	360	323	338
'011 pt.	7011 pt.	Hotels -----	75	79	69	74
'011 pt.	7011 pt.	Hotels, 25 guestrooms or more -----	55	59	50	56
'011 pt.	7011 pt.	Hotels, less than 25 guestrooms -----	20	20	19	18
'011 pt.	7011 pt.	Motels, motor hotels, and tourist courts -----	272	281	254	264
'011 pt.	7011 pt.	Motels, tourist courts -----	252	265	234	249
'011 pt.	7011 pt.	Motor hotels -----	20	16	20	15
02, 3, 4	702, 3	Other lodging places -----	26	(NC)	26	(NC)
02, 4	702	Rooming, boarding, and membership lodging-----	8	(NC)	8	(NC)
03	703	Camps and recreational vehicle parks-----	18	18	18	16
2	72, 7352, 7991 pt.	Personal services -----	1 669	1 516	1 563	1 439
21	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services-----	268	279	256	268
211	7211	Power laundries, family and commercial* -----	8	7	8	7
212	7212	Garment pressing, and agents for laundries and drycleaners-----	18	10	15	10
213	7213	Linen supply* -----	11	9	11	9
215	7215	Coin-operated laundries and drycleaning-----	54	61	54	58
216	7216	Drycleaning plants, except rug cleaning* -----	115	134	112	129
217	7217	Carpet and upholstery cleaning-----	44	33	40	31
218	7218	Industrial launderers* -----	9	16	9	15
214, 9	7219 pt.	Diaper and other laundry services, n.e.c.* -----	9	9	7	9
22	722	Photographic studios, portrait-----	118	101	113	92
23, 4	723, 4	Beauty and barber shops -----	826	778	764	742
23	723	Beauty shops -----	751	685	693	650
24	724	Barber shops -----	75	93	71	92
25	725	Shoe repair shops and shoeshine parlors-----	14	17	14	16
26	726	Funeral service and crematories-----	188	187	187	185
29	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services-----	255	154	229	136
3	73 ex. 7352; 784; 8731, 2, 4; 874	Business services -----	1 726	1 249	1 587	1 174
31	731	Advertising -----	89	81	81	76
311	7311	Advertising agencies -----	63	57	59	55
312	7312	Outdoor advertising services -----	10	11	7	9
313	7313	Radio, television, publishers' advertising representatives-----	7	7	7	7
319	7319	Advertising, n.e.c. -----	9	6	8	5
32	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	67	64	64	59
331	7331	Direct mail advertising services -----	30	13	27	13
332	7334 pt.	Blueprinting and photocopying services -----	13	13	13	11
333	7335, 6	Commercial photography, art, and graphics -----	61	38	55	35
339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c. -----	24	18	20	15
34	734	Services to dwellings and other buildings -----	332	255	301	242
341	7349 pt.	Window cleaning -----	6	7	5	7
342	7342	Disinfecting and pest control services -----	52	48	49	47
349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	274	200	247	188
36	736, 8744	Personnel supply services -----	111	92	96	83
61	7361	Employment agencies -----	56	50	49	43
62	7363	Help supply services -----	54	40	46	38
69	8744	Facilities support management services -----	1	2	1	2

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services—Con.				
737	737	Computer programming, data processing, and other computer related services	183	102	174	98
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	87	38	82	35
7374	7374, 5, 6	Data processing services	58	42	55	42
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	38	22	37	21
7391	8731	Commercial physical and biological research	14	7	11	7
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	280	202	262	184
7393	7381, 2	Detective agencies and protective services	64	46	56	43
7394	735 ex. 7352, 784	Equipment rental and leasing services	171	97	156	95
7395	7384	Photofinishing laboratories*	39	21	35	21
7397	8734	Testing laboratories	9	12	9	12
7399 pt.	7389 pt.	Sign painting shops	13	10	13	10
7399 pt.	7389 pt.	Interior designing	28	21	26	21
7399 pt.	7389 pt.	Telephone answering services	16	16	15	15
735,	7383,	Other business services, n.e.c.	182	141	173	134
7396,	7389 pt.					
7399 pt.						
75	75	Automotive repair, services, and parking	1 188	1 013	1 102	944
751	751	Automotive rental and leasing, without drivers	77	82	75	79
752	752	Automobile parking	35	34	33	31
7523	752 pt.	Parking lots	26	25	24	23
7525	752 pt.	Parking structures	9	9	9	8
753	753	Automotive repair shops	964	827	891	770
7531	7532 pt.	Top and body repair shops	316	278	292	257
7534	7534	Tire retreading and repair shops	9	12	9	9
7535	7532 pt.	Paint shops	16	18	15	18
7538	7538	General automotive repair shops	457	394	424	366
7538 pt.	7538 pt.	General automotive repair shops, except diesel	411	351	380	323
7538 pt.	7538 pt.	Diesel repair shops	46	43	44	43
7539 pt.	7533	Automotive exhaust system repair shops	33	22	33	22
7539 pt.	7536	Automotive glass replacement shops	29	25	22	23
7539 pt.	7537	Automotive transmission repair shops	43	27	40	27
7539 pt.	7539 pt.	Radiator repair	24	19	24	18
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	25	19	22	17
7539 pt.	7539 pt.	Automotive electrical and fuel system services	5	8	4	8
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	7	5	6	5
754	754	Automotive services, except repair	112	70	103	64
7542	7542	Carwashes	74	40	67	37
7549	7549	Automotive services, except repair and carwashes	38	30	36	27
76	76	Miscellaneous repair services	545	527	519	501
762	762	Electrical repair shops	162	159	155	149
7622	7622	Radio and television repair shops	63	64	61	59
7623, 9	7623, 9	Other electrical and electronic repair shops	99	95	94	90
7623	7623	Refrigeration and air-conditioning service and repair shops	22	23	20	22
7629	7629	Electrical and electronic repair shops, n.e.c.	77	72	74	68
763	763	Watch, clock, and jewelry repair	13	14	11	14
764	764	Reupholstery and furniture repair	42	45	40	42
769	769	Miscellaneous repair shops and related services	328	309	313	296
7692	7692	Welding repair	87	77	83	74
7694	7694	Armature rewinding shops	25	30	22	30
7699	7699	Repair shops and related services, n.e.c.	216	202	208	192
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures	531	572	497	517
781, 2	781, 2	Motion picture production, distribution, and services	19	15	19	15
783	783	Motion picture theaters	79	110	73	105
7832	7832	Motion picture theaters, except drive-in	65	77	61	73
7833	7833	Drive-in motion picture theaters	14	33	12	32
791	791	Dance studios, schools, and halls	34	32	33	27
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	38	43	36	42
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	16	15	15	15
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	22	28	21	22
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	117	128	110	111
7932	7999 pt.	Billiard and pool establishments	5	9	5	10
7933	793	Bowling centers	112	119	105	102
794	794	Commercial sports	31	24	28	2
7941	7941	Professional sports clubs and promoters	2	1	2	2
7948	7948	Racing, including track operation	29	23	26	2
7992	7992	Public golf courses	16	13	15	1

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures—Con.				
93	7993	Coin-operated amusement devices	43	63	40	57
96	7996	Amusement parks	3	3	3	3
97	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	57	54	57	45
99	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	94	87	83	76
99 pt.	7999 pt.	Concession operators of amusement devices and rides	6	4	5	4
99 pt.	7999 pt.	Carnivals, circuses, and fairs	3	2	3	2
99 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	85	81	75	70
ex. 06	80 ex. 806	Health services, except hospitals	2 198	2 054	2 093	1 985
1	801 pt.	Offices of doctors of medicine	894	891	838	863
2	802 pt.	Offices of dentists	714	707	689	682
3	803	Offices and clinics of doctors of osteopathy	1	2	1	1
41	8041	Offices and clinics of chiropractors	120	96	114	92
42	8042	Offices and clinics of optometrists	113	103	110	101
5	805	Nursing and personal care facilities	104	102	102	100
7	807	Medical and dental laboratories	83	51	79	48
71	8071	Medical laboratories	41	10	40	9
72	8072	Dental laboratories	42	41	39	39
49; 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	169	102	160	98
	81	Legal services	807	789	750	743
3, 4, 9	823, 4, 9	Selected educational services	36	41	36	39
3	823	Libraries	—	3	—	3
4	824	Vocational schools	17	17	17	15
9	829	Schools and educational services, n.e.c.	19	21	19	21
	83	Social services	278	185	246	167
5	835	Child day care services	200	132	176	120
2, 3, 6,	832, 3, 6, 9	Other social services	78	53	70	47
1	871	Engineering, architectural, and surveying services	270	224	258	219
11 pt.	8711	Engineering services	158	125	151	124
11 pt.	8712	Architectural services	82	78	79	76
11 pt.	8713	Surveying services	30	21	28	19
3	872	Accounting, auditing, and bookkeeping services	440	389	403	366
2, 9	89	Other services	83	(NC)	74	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals -----	1 575	1 449	1 508	1 40
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodging -----	56	(NC)	54	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services -----	7	5	8	
7391 7392	8731 8732, 874 ex. 8744	Commercial physical and biological research ----- Management, consulting, and public relations services -----	1 5	- 4	- 5	
7397	8734	Testing laboratories -----	1	1	1	
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	133	121	133	1
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	13	15	13	
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs -----	81	71	81	
7999 pt., 7999 pt., 84	7999 pt. 84	Fairs ----- Museums, art galleries, and botanical and zoological gardens -----	10 29	10 25	10 29	
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Selected health services -----	126	107	119	1
805 808	805 8011 pt., 8021 pt., 8092, 3	Nursing and personal care facilities ----- Outpatient care facilities -----	80 37	69 32	78 32	
809	808, 8099	Home health care, and health and allied services, n.e.c. -----	9	6	9	
81	81	Legal aid societies and similar legal services -----	7	5	7	
823, 4, 9	823, 4, 9	Selected educational services -----	25	17	23	
83	83	Social services -----	495	436	481	4
835 832, 3, 6, 9	835 832, 3, 6, 9	Child day care services ----- Other social services -----	77 418	84 352	74 407	3
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations -----	714	689	674	6
861 864 862, 9	861 864 862, 9	Business associations ----- Civic, social, and fraternal associations ----- Other membership organizations -----	135 422 157	136 400 153	132 394 148	1 3 1
892	8733	Noncommercial research organizations -----	12	(NC)	11	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.

Changes in Service Industries Kind-of-Business Classifications for 1987

Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments.

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
19 pt.	Diaper service	7214	Diaper service
19 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
19 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
91	Tax return preparation services		
99	Miscellaneous personal services, n.e.c.		
22	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
23	Credit reporting services	7332	Blueprinting and photocopying services
34 pt.	Blueprinting and photocopying services	7339 pt.	Stenographic services; and reproduction services, n.e.c.
34 pt.	Duplicating services, except printing	7333	Commercial photography, art, and graphics
35	Commercial photography	7339 pt.	Stenographic services; and reproduction services, n.e.c.
36	Commercial art and graphic design	7341	Window cleaning
38	Secretarial and court reporting services	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
49 pt.	Window cleaning	7299 pt.	Miscellaneous personal services
49 pt.	Other building cleaning and maintenance services, n.e.c.	7394 pt.	Equipment rental and leasing services
52	Medical equipment rental and leasing	7362	Temporary help supply services ¹
53	Heavy construction equipment rental and leasing	7372	Computer programming and other software services
59	Equipment rental and leasing, n.e.c.	7374	Data processing services
63	Help supply services	7379	Computer related services, n.e.c.
71	Computer programming services	7393	Detective agencies and protective services
72	Prepackaged software	7351	News syndicates
73	Computer integrated systems design	7395	Photofinishing laboratories
74	Computer processing and data preparation and processing services	7396	Trading stamp services
75	Information retrieval services	7399	Business services, n.e.c.
76	Computer facilities management services		
77	Computer rental and leasing	7512	Passenger car rental and leasing, without drivers
78	Computer maintenance and repair	7523	Parking lots
79	Computer related services, n.e.c.	7525	Parking structures
81	Detective, guard, and armored car services	7531	Top and body repair shops
82	Security systems services	7535	Paint shops
83	News syndicates	7539	Automotive repair shops, n.e.c.
84	Photofinishing laboratories		
89 pt.	Trading stamp services	7813	Motion picture production, except for television
89 pt.	Miscellaneous business services, n.e.c.	7814	Motion picture and tape production for television
14	Passenger car rental, without drivers	7823	Motion picture film exchanges
15	Passenger car leasing, except finance leasing	7824	Film or tape distribution for television
21 pt.	Parking lots	7394 pt.	Equipment rental and leasing services
21 pt.	Parking structures	7299 pt.	Miscellaneous personal services
32 pt.	Top and body repair shops	7997 pt.	Membership sports and recreation clubs
32 pt.	Paint shops	7999 pt.	Amusement and recreation services, n.e.c.
33	Automotive exhaust system repair shops	7997 pt.	Membership sports and recreation clubs
36	Automotive glass replacement shops	7932	Billiard and pool establishments
37	Automotive transmission repair shops	7999 pt.	Amusement and recreation services, n.e.c.
39	Automotive repair shops, n.e.c.		
12 pt.	Motion picture production, except for television	8011	Offices of physicians
12 pt.	Motion picture and tape production for television	8081 pt.	Outpatient care facilities
22 pt.	Motion picture film exchanges	8021	Offices of dentists
22 pt.	Film and tape distribution for television	8081 pt.	Outpatient care facilities
41	Video tape rental	8049	Offices of health practitioners, n.e.c.
31 pt.	Physical fitness centers, except gyms and athletic clubs	8059	Nursing and personal care facilities, n.e.c.
31 pt.	Membership gyms and athletic clubs	8091 pt.	Health and allied services, n.e.c.
31 pt.	Nonmembership gyms and athletic clubs	8081 pt.	Outpatient care facilities
37	Membership sports and recreation clubs	8091 pt.	Health and allied services, n.e.c.
39 pt.	Billiard and pool establishments	8241	Correspondence schools
39 pt.	Other amusement and recreation services, n.e.c.	8249	Vocational schools, except correspondence and vocational high schools, n.e.c.
1 pt.	Offices of doctors of medicine	8321	Individual and family social services ¹
11 pt.	Clinics of doctors of medicine	7999 pt.	Amusement and recreation services, n.e.c.
21 pt.	Offices of dentists	8411	Museums and art galleries
21 pt.	Clinics of dentists	7999 pt.	Amusement and recreation services, n.e.c.
43	Offices and clinics of podiatrists	8421	Arboreta, botanical, and zoological gardens
49	Offices and clinics of health practitioners, n.e.c.		
52	Intermediate care facilities		
59	Nursing and personal care facilities, n.e.c.		
52	Home health care services		
52	Kidney dialysis centers		
53	Specialty outpatient facilities, n.e.c.		
59	Health and allied services, n.e.c.		
19 pt.	Correspondence schools		
19 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.		
52	Individual and family social services		
12 pt.	Commercial museums and art galleries		
2 pt.	Noncommercial museums and art galleries		
52 pt.	Commercial arboreta and botanical or zoological gardens		
52 pt.	Noncommercial arboreta and botanical or zoological gardens		

See footnotes at end of table.

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services		
8742	Management consulting services	7392 pt.	Management, consulting, and public relations services
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c. ¹
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

¹There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

PUBLICATION PROGRAM

1987 CENSUS OF SERVICE INDUSTRIES

Publications of the 1987 Census of Service Industries containing data on service industries establishments in the United States are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports.

Final Reports

Geographic area series—52 reports (SC87-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is being published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, MSA's, counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MSA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MSA's by kind of business.

For each State, the District of Columbia, and the United States, 1987 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1982 and 1987 also are shown.

Nonemployer statistics series—4 reports (SC87-N-1 to -4)

Four separate reports are being issued, each containing data for the States located in the four different regions. Data are included by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States. Also presented are statistics for establishments without payroll on number of establishments and receipts/revenue by varied service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

Subject series—4 reports (SC87-S-1 to -4)

The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC87-S-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Two other reports (SC87-S-3 and -4) contain data for hotels, motels, and other lodging places, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and MSA's.

Microfiche

Every final published report in the 1987 Census of Service Industries also will be available on microfiche.

Public-Use Computer Tapes and Compact Discs

Selected data also are available on public-use computer tapes and compact discs—read only memory (CD-ROM). For the selected data, these tapes and discs will provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC87-Z. Computerized data products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, DC 20233.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1987 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233.



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